

**Libertyville**  
*spirit of independence*

**2012-2013**  
**Annual Budget Report**

Village of Libertyville, IL

## Village of *L*ibertyville

### *H*istory

*In the early 1830's, English settler George Vardin and his family arrived in what is now Libertyville. The small settlement which soon developed was known as "Vardin's Grove." In 1836, during the Independence Day celebration, area residents voted to call their town "Independence Grove." Mail service from Chicago to Milwaukee was established in 1836, prompting area residents to petition for a post office. The request was granted and the first post office was established in the former Vardin cabin on April 16, 1837. The Village was also registered under the name "Libertyville" on that day because an Independence Grove post office already existed in the state at that time. The name of the Village was changed again when, with the creation of Lake County in 1839, Libertyville was made the county seat. The new name, "Burlington," lasted until the county seat was moved to Little Fort (now Waukegan) in 1841. At that time, the Village reclaimed the name "Libertyville." In 1881, the Milwaukee and St. Paul Railroad (now the Metra Milwaukee District North commuter line) was extended to Libertyville. Rapid expansion of the Village resulted, with schools, churches, stores, mills, lumber yards and homes being built. The Village incorporated in 1882, with John Locke as its first president.*

*The Village of Libertyville is located in south central Lake County, approximately 37 miles from Chicago and seven miles west of Lake Michigan. The Village is an established residential community and has traditionally served as a major market and service center for central Lake County. The estimated population of 20,315 has more than doubled since 1960, as the Village has shared in the economic growth that has come from the expanding Chicago metropolitan area. An ongoing effort to restore and preserve historic Libertyville contributes to the traditional hometown atmosphere in the Village.*



**Village of Libertyville, Illinois**  
**2012-2013 Municipal Budget**

President

*Terry L. Wepler*

Board of Trustees

*Donna Johnson  
Drew Cullum  
Todd Gaines*

*Jay Justice  
Richard Moras  
James Moran, III*

Clerk

*Sally A. Kowal*

Village Attorney

*David F. Pardys*



Village Administrator

*Kevin J. Bowens*

Assistant Village Administrator

*Kelly A. Amidei*

Director of Finance/Treasurer

*Patricia A. Wesolowski*

Director of Public Works

*John M. Heinz*

Director of Community Development

*John P. Spoden*

Chief of Police

*Clinton J. Herdegen*

Fire Chief

*Richard M. Carani*

Director of Sports Complex & Recreation

*Conrad J. Kowal*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Libertyville  
Illinois**

For the Fiscal Year Beginning

**May 1, 2011**

*Linda C. Danson Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Libertyville for its annual budget for the fiscal year beginning May 1, 2011. This is the sixteenth year the Village has received this award.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

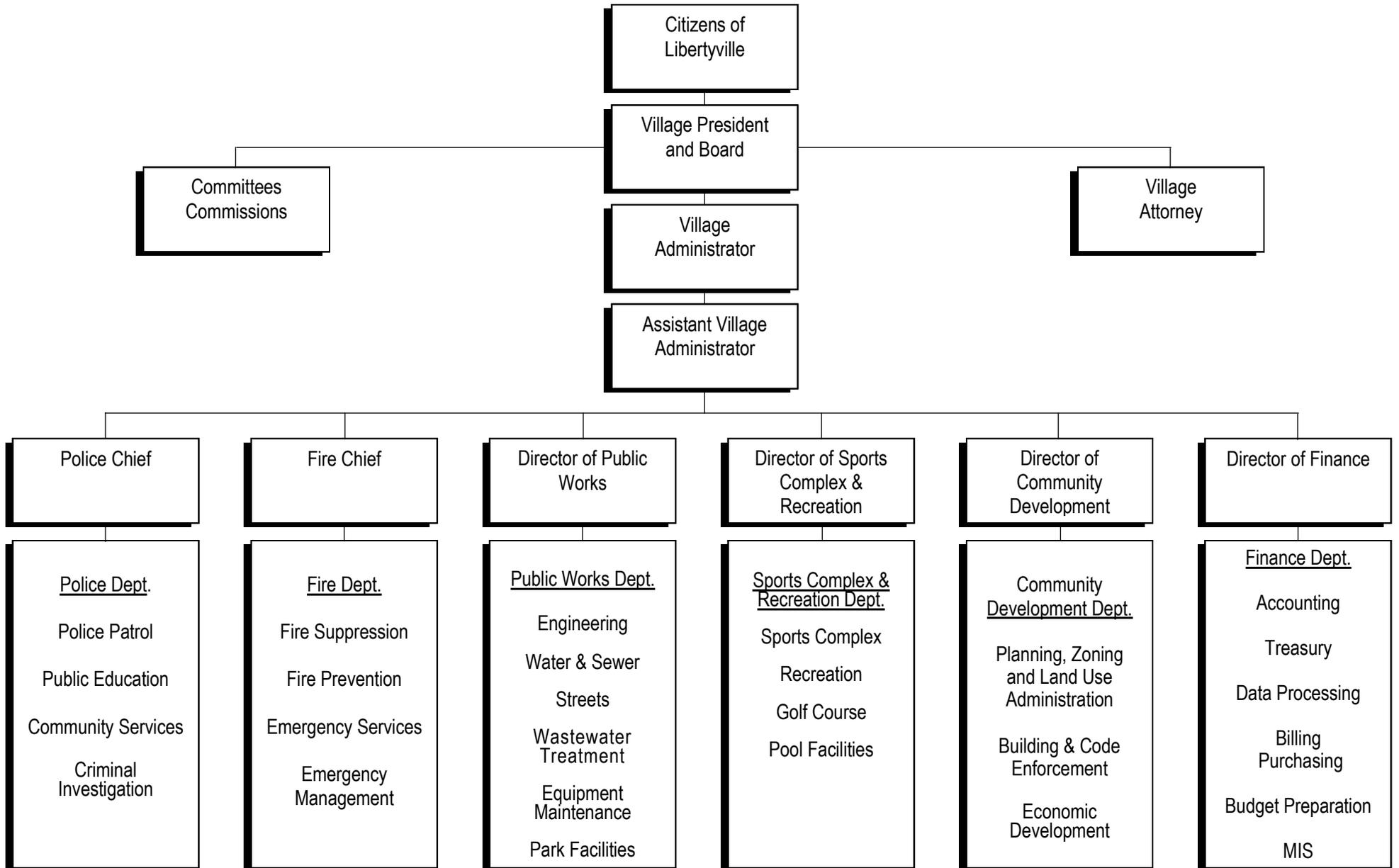
## **Mission**

The mission of the Village of Libertyville municipal organization is to provide quality services, programs and facilities in the most cost effective and efficient manner to all citizens of the community, to preserve Village history and tradition, to preserve resources for future generations, and to facilitate a partnership with all members of the community to make Libertyville a better place to live and work.

## **Goals**

- provide quality, affordable services/programs and well-maintained facilities for all citizens/customers.
- allocate resources for basic and essential services and programs that are responsive to the changing needs of our community.
- maintain a municipal organization with a reputation for honesty, integrity, and professionalism, and remain accessible to our citizens to whom we provide services.
- establish partnerships with other units of government and the private sector in order to build communication and understanding, and enhance cooperation and problem solving.
- provide a challenging work environment that encourages, rewards and recognizes employees for hard work, responsibility, and innovation in the performance of their jobs of delivering quality services and program.
- preserve and enhance the community's natural resources.

# Village of Libertyville Organizational Chart



# COMMUNITY PROFILE

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## GOVERNMENT

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Incorporated April 15, 1882

The Village is a non home-rule municipality governed by a President and board of six Trustees that are elected at large on a non-partisan basis to four-year staggered terms.

The Village employs 166 full-time employees and provides the following services: Administration, Community Development, Engineering, Public Works, Police, Fire, Parks and Recreation, Water, Sewer and Wastewater Treatment.

Village website: [www.libertyville.com](http://www.libertyville.com)

### Village Bond Rating

Moodys Aa2

Fire ISO Rating: 4

### Tax Rates:

Sales Tax 7%

Telecommunications Tax 6%

Utility Tax-Natural Gas 2%

Utility Tax-Electric per kwh

First 2,000 kwh \$0.541

Next 48,000 kwh \$0.381

Next 50,000 kwh \$0.330

Next 400,000 kwh \$0.315

Next 500,000 kwh \$0.310

Next 2,000,000 kwh \$0.300

Next 3,000,000 kwh \$0.290

Next 5,00,000 kwh \$0.210

Next 10,000,000 kwh \$0.110

Over 20,000,000 \$0.100

## DEMOGRAPHICS

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The Village is comprised of 9 square miles.

The Village is located in Lake County, approximately thirty-five miles north of Chicago and seven miles west of Lake Michigan. Adjacent to the Village are the communities of Vernon Hills, Gurnee, Mundelein and Lake Bluff. The Village is within one mile of Interstate 94, the highway

which connects the Chicago metro area to Milwaukee, Wisconsin.

### Population (a)

1970	11,111
1980	22,111
1990	19,174
2000	20,742
2010	20,315

### Ethnic Makeup (a)

White	17,777	87.5%
Hispanic or Latino	836	4.1
African American	232	1.1%
Asian	1,154	5.7%
Miscellaneous	316	1.6%

### Other Household and Resident Data (a)

Total Households	7,586
Median Household Income	\$102,493
Per Capita Income	\$49,216

Median Age	43.0
% of Population under 18	27.0%
% of Population over 65	13.9%

### Home Value (a)

Median Home Value (2009)	\$447,391
Median Gross Rent	\$835

### Land Use (b)

Residential	2235 acres	38%
Multi-family	176 acres	3%
Commercial	470 acres	8%
Industrial	706 acres	12%
Open Space	1059 acres	18%
Institutional	706 acres	12%
Transportation	176 acres	3%
Vacant	353 acres	6%

### Property Value (c)

#### Equalized Assessed Valuation 2011

Residential	\$904,438,916	76.5%
Industrial	\$97,800,339	8.3%
Commercial	\$180,181,416	15.2%
Railroads	\$287,224	<.1%
Farms	\$119,502	<.1%
Total	\$1,182,827,397	100%

# COMMUNITY PROFILE

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## Other

Land Area –square miles	8.81
Miles of Streets	80
Miles of Sidewalks	130
Miles of Water Mains	126
Average Daily Pumpage	3,217,000
Lake Michigan Water Supplied through Central Lake County Joint Action Water Agency	
Miles of Sanitary Sewer Mains	94
Maximum Daily Capacity of Treatment Plant (in gallons)	8,000,000
Miles of Storm Sewers	93
Parks & Playgrounds	21
Pools	2
Park Acreage	572
Golf Courses	1
Tennis Courts	7

Number of Elementary Schools  
 Number of Junior High Schools  
 Number of High Schools

## Major Employers

Motorola	3,500
Condell Medical Center	1,800
Tempel Steel Co.	500
Lake County	650
Aldridge Electric	500
Hollister Inc.	465

## Awards and Recognitions

GFOA Certificate of Achievement for  
 Excellence in Financial Reporting  
 Since 1993

GFOA Distinguished Budget Presentation  
 Award  
 Since 1996

Money Magazine's Top 100 Best Places to  
 Live  
 2007

Storm Ready Community Designation from  
 the National Weather Service  
 2008

Silver Plan Award for the Village's  
 Comprehensive Plan by the Illinois Chapter  
 American Planning Association  
 2006

Tree City USA  
 Since 1994

## Notes:

- (a) US Census Bureau
- (b) Village Records

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# *Budget Message*



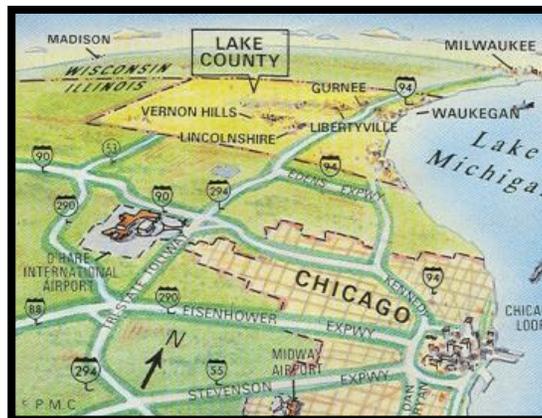
May 1, 2012

Mayor Terry Wepler and Board of Trustees  
118 W. Cook Avenue  
Libertyville, IL 60048

On behalf of the Village Staff, we are pleased to submit the annual Village Budget for the fiscal year beginning May 1, 2012 and ending April 30, 2013. Preparation of the proposed budget was based upon the 2011 Tax Levy, Village Five Year Financial Plan, and Village Board direction at the Committee of the Whole meeting held on November 8, 2011. The Village Board met to discuss the proposed budget in workshop meetings on Saturday, March 3, 2012 and Tuesday, March 6, 2012 and any changes agreed upon during those meetings have been incorporated into this budget. A public hearing regarding the proposed budget was held on April 10, 2012, and the Village Board approved the budget at its meeting on April 27, 2012.

**Governmental Structure and Local Economic Condition**

The Village of Libertyville, incorporated in 1882, is located in Lake County and lies approximately thirty-five miles north of the City of Chicago and seven miles west of Lake Michigan. The Village covers an area of approximately nine square miles with unincorporated areas to the north and northwest. The Village has good transportation links to the Chicago metropolitan area and the interstate highway system. The Village is within one-half mile of Interstate 94 (Tri-State Tollway), which connects the Chicago metropolitan area to Milwaukee, Wisconsin. Located within commuting distance of Chicago, the Village has experienced strong growth in existing taxable property evaluation along with new residential, commercial and industrial construction. Socioeconomic indices highlight the affluent character of the community with home values a third higher than the regional norm and per capita income almost double the state average. Although much of the Village is developed, there is open space bordering the corporate limits with the potential for further annexation.



**Village Hall**

118 West Cook Avenue Libertyville, IL 60048 (847) 362-2430 (847) 362-9453 fax  
[www.libertyville.com](http://www.libertyville.com)

The Village is governed by a President and Board of six Trustees. Policy making and legislative authority are vested in the Village Board. The Village Board is responsible for approving ordinances, adopting the budget, appointing committees and hiring the Village's Administrator and Attorney. The Village Administrator is responsible for carrying out the policies and ordinances of the Village Board and for overseeing the day-to day operations of the Village. The Village President and Village Board are elected at large on a non-partisan basis to four-year staggered terms.

The Village provides a full range of services, including police and fire protection, paramedic services, parks and recreation services, maintenance of streets and sewers, building and zoning, code enforcement, water production and distribution and waste water treatment.

### ***Economic Condition and Outlook***

Beginning in the 1980's, the Village had many years of increasing sales tax revenue mainly due to growth in the sale of automobiles. This sales tax revenue, along with property taxes and building permit fees, generated sufficient revenue to fund all General Fund operations and enabled the Village to build the Village's General Fund reserves to 50% of the budget. The economy changed drastically in 1991 and the Village has seen decreases in sales tax revenues since that time. The auto category of sales tax accounted for approximately 70% of all sales tax received in 1990 and has been decreasing since then with the 2011-2012 fiscal year accounting for 58% of all sales tax.

While the recession of 2008-09 is officially over, the results of the recession are still impacting the government sector. Unemployment continues to be a concern nationally and in while unemployment for the Village of Libertyville is well below national and state levels, it has increased from prior years. During the past fiscal year, the Village has seen a slight increase in sales tax revenues, although they are still below the revenue received in 2007-2008. Other revenues such as State Income Tax, Recreation Fees and Building Permits remain below what was received prior to the recession. The State of Illinois continues to have fiscal problems and there have been attempts to reduce the amount of State funds distributed to local governments. Due to these reductions and the continued subsidy of the Village's Sports Complex, the utility taxes on gas and electric service that began on January 1, 2010 are projected to continue this fiscal year. Although the recession also impacted housing values and many areas experienced a drop in their equalized assessed valuation (EAV), overall, the Village's increasing wealth and income levels are reflected in a substantial tax base which has helped Libertyville weather this reduction in EAV.

### ***Overview***

The 2012-2013 Village budget represents an outstanding effort by the Staff in providing quality services and programs in accordance with the Village Mission Statement while maintaining a fiscally responsible balanced budget. While it appears the Village is beginning to recover from the economic downturn of the past several years, many challenges remain. This year's efforts have resulted in a balanced budget with the total budget increasing 1.7% over last year. (General Fund increase 3.6%). The General Fund reserve is projected to increase from \$4.2 million as of April 2011 to \$6.8 million at the end of the current 2011-12 fiscal year. Based on the 2012-13 budget, the fund balance is expected to increase to \$7.8 million as of April 30, 2013, which is approximately the amount of reserve the Finance Committee has been discussing for a revised Fund Balance Policy.

The Village has been confronted with declining sales tax revenues since 2001 (\$7.8 million in 2001 to \$5.6 million in 2010). In January 2010, the Village Board enacted utility taxes on electric, gas and increased the telecommunications tax in order to help offset the drastic decline in sales tax revenues. These taxes are expected to generate approximately \$2.5 million in revenue. The original ordinances approving these taxes included a sunset clause for expiration on December 21, 2010, however; the Village Board extended the ordinances and now expire on April 30, 2013. The Village is also subsidizing the debt payments for the Libertyville Sports Complex (LSC) since the complex is not generating sufficient income to fully fund the legally required debt payments. Through April 2011, the subsidy has totaled approximately \$9 million. For the fiscal year ending April 30, 2012, the budget included a subsidy of \$515,600. In response, the Village Board and Staff have taken steps to restructure the LSC Bonds and continue to market the sale of portions of the LSC property.

While the 2011-12 budget included a General Fund surplus of \$1,314,350, projections indicate that the cash basis surplus will increase to \$2,589,370 on April 30, 2012. The majority of the additional surplus is due to the additional electric utility tax collected this fiscal year due to Commonwealth Edison not collecting the tax the last two months of the prior year and insurance premiums being less than budgeted. This surplus will enable the Village to increase the unreserved General Fund Balance which had been reduced to approximately \$2 million in previous years. It is due to this increase that the Village Board recently elected to reduce the gas utility tax rate from 5% to 2%. The Village Board has indicated they would like to continue reducing the utility tax on natural gas.

The unreserved General Fund Balance as of May 1, 2011 was \$4,221,440 and is estimated to increase to \$6,810,800 as of April 30, 2012. With the 2012-13 budgeted surplus of \$984,820, fund balance as of April 30, 2013 is projected to increase to \$7,795,620. Fund balance includes other items besides cash, such as equipment, receivables and payables, and is not necessarily a measure of available resources that can be budgeted for immediate future use.

Even with the above mentioned challenges, Libertyville continues to remain a viable community and a favorable place to live and for business to locate, which has allowed Property Tax revenue to grow at a pace that has kept up with inflation.

### ***Village Board Goals***

#### **Redevelopment of Vacant Properties**

The Village Board and the Staff will continue the goal of the redevelopment of vacant properties, based upon increased interest in key development parcels including the Trimm Property (located west of the downtown Metra station), the former Fresh Foods property (South Milwaukee Avenue) and the Young Property (southwest corner of IL Route 137 and Milwaukee Avenue).

#### **Annexation of Properties**

The Village Comprehensive Plan has identified several key unincorporated properties adjacent to the Village of Libertyville, and the Village Board and Staff have carried over this goal and will continue to make an effort to reach out to these property owners for annexation.

#### **Marketing of the LSC/Future Sale**

Village Staff will continue its evaluation of existing marketing programs for the Libertyville Sports Complex (LSC), and meet with the Parks and Recreation Committee, Special Projects Committee, and Marketing Committee to develop new marketing programs as

well as review the possibility of rebranding the facility. This goal will also include the upgrade of the LSC website (in conjunction with the update to the Village website). In addition, the Village Board will continue to evaluate the sale of the Family Entertainment Center (FEC) and Golf Learning Center (GLC) components of the overall LSC as the real estate market improves.

### **Peterson Road/Illinois Route 137 Streetscape Improvements**

The Village has completed a Streetscape plan for the Peterson Road/IL Route 137 corridor utilizing a 3D Design, and will work with to implement the Streetscape plan on a phased basis as long as funding is available.

### **Complete Website Redesign and Expand Online Applications**

The Village Special Projects Committee and Staff have been working on an update of the Village website, which was launched in January 2012. Work will continue on including Facebook and Twitter accounts, as well as possible expansion of online applications to include tracking of service request, photo gallery for public participation, iPhone application to report service issues and other online applications as funding and staff resources permit.

### **Develop Plan for Downtown Parking Lot Improvements (east side of Milwaukee Avenue)**

With the recent extension of the Tax Increment Financing (TIF) District, completion of the west side parking structure, and completion of the west side surface lot, the Village Board has established a goal of developing a plan for parking lot improvements on the east side of Milwaukee Avenue in the downtown area. Unlike the west side of Milwaukee Avenue, the Village does not own much property on the east side, so acquisition or long term leases with private property owners will be necessary. In addition, although a previous downtown parking study identified a parking structure on the east side of Milwaukee Avenue (between School Street and Newberry), the Village Board has indicated a desire to reevaluate this location and other locations for a parking structure (if needed) and surface lot improvements.

### **Performance Management Program**

While the Village has for many years incorporated performance information as part of the annual budget process, the Village Board and Staff have established a goal of participating in a performance management program in order to better measure organization/department performance. The desired outcome of this goal will be to allow the Village to better identify performance measures, monitor and compare performance with other organizations, and further identify Village services that can be improved.

### **Municipal Electric Aggregation**

The recently enacted Illinois Power Agency Act allows Municipal and County authorities to negotiate electric power supply arrangements for residential and small business consumers through a "Municipal Electric Aggregation" process. The Mayor and Village Board adopted a resolution authorizing a referendum to appear on the March 20, 2012 General Primary Election Ballot requesting residents authorize the Village to negotiate electric service with a supplier on their behalf. This referendum was approved and residents and small businesses are now automatically included in the electric service contract unless they agree to "opt out". The Village Staff is working with the Northern Illinois Municipal Electric Collaborative (NIMEC) to implement this goal. Due to this, Village residents will see a reduction in the electric supply portion of their bills of approximately 45%.

### **Completion of Update to the Zoning Code**

The Zoning Board of Appeals and Village Staff have been working on a comprehensive update to the Libertyville Zoning Code, and the Village Board has established a goal of completing the update during the 2012-2013 Fiscal year.

### **Information Technology Operations Assessment**

The Village Board has established a goal of conducting an assessment of the Village Information Technology (IT) operations, including staffing, hardware and software systems, the Village network, and recommendations for potential productivity improvements that may reduce future staffing needs. The Finance Committee and Village Staff are working with Client First Consulting Group to conduct the study and develop recommendations.

### ***Budget Preparation***

The Village Budget is the legal document for Village expenditures (the Village utilizes the "Budget Officer System"), and is organized in a program format. The proposed 2012-2013 Village Budget continues to refine the program-based budget format, in an effort to make the budget easier to understand and to improve the usefulness of the document as a "management tool." The proposed budget document also continues to include departmental goals, along with performance and activity data for Village Departments.

At the November 2011 Committee of the Whole meeting the Staff reviewed the updated Five Year Financial Plan which at that time projected a \$918,862 General Fund surplus for the upcoming 2012-13 budget. This surplus included a \$500,000 subsidy to the Sports Complex to fund the debt payment not covered by Sports Complex revenues. Staff was instructed to thoroughly examine all revenue and expenditure components of the Village Budget in order to recommend any revenue enhancements or expenditures that could be eliminated or reduced. The 2012-13 budget is now projected to have a General Fund surplus of \$984,820.

After many years of decreases, Sales Tax revenues started to slowly increase in the 2010-11 fiscal year. Sales tax had been declining since the 2001-02 fiscal year when sales tax (\$7.8 million) accounted for 37% of all General Fund revenues (\$18,717,132). In comparison, projections for 2011-12 show Sales Tax revenue (\$5,800,000) is now 23% of all General Fund revenues (\$24,477,570). For 2012-13, Sales Tax revenue is projected to increase to \$5,850,000.

State Income Tax revenue is projected to remain flat although the State is currently between four and five months behind in payments. This revenue source has also decreased since 2009 when State Income Tax revenue was \$1.9 million. There have been various proposals by the State to reduce this revenue and Village staff continues to follow the proposed legislation.

Given this environment, and based upon the Five Year Financial Plan and direction from the Village Board, the Administrative Staff was provided with "target budgets," which identified guidelines for salary, operating, and capital expenses.

While the budget is balanced with a surplus, there are various items that have not been included in the 2012-13 budget since the five-year projection indicates a deficit beginning in 2014-15 primarily due to the increased subsidy required for the sports complex debt. The Village Board and Staff will continue to discuss options that will help mitigate the impact of this increased subsidy.

### ***Highlights***

While the Village staff has continued to examine ways to reduce expenditures and increase revenues, there are a number of positive factors in this year's budget which should be highlighted:

- Detailed examination of all expenditures within the Village Budget continues to assure the Mayor, Village Board and taxpayers that the Village staff is providing services and programs in the most cost effective and efficient manner;
- Funding is included (TIF District) to complete the west side surface parking improvements;
- Funds are included in the Technology and Equipment Replacement Fund (TERF) for continued implementation of the five-year technology plan along with outsourcing of certain functions based on the analysis of technology that is under review;
- The budget reflects the annual contribution of \$7,500 in revenue from the Sunrise Rotary Club to offset the cost of improvements and maintenance of Sunrise Rotary Park (formerly Central Park);
- The Capital Improvement Fund includes the allocation of over \$900,000 from the Infrastructure Maintenance Fee tax, vehicle sticker fees and a State Grant, which will be utilized for increased sidewalk and road rehabilitation programs;
- Includes an increase in the transfer of funds to the Vehicle Equipment and Replacement Fund for maintenance and replacement of all village vehicles based on a predetermined schedule;
- The Village continues to have a low level of General Obligation debt with only \$1,615,000 in principal that will be paid by Village taxpayers through 2019 (1.5% of Statutory Debt Limitation of \$108,849,369);
- The Village continues to fund 100% of the actuarially required pension fund contributions;
- The budget includes significant reductions in electric costs (approximately \$213,000) based on the recent NIMEC bid along with the reductions in electric usage from the installation of energy efficient lighting fixtures at the Sports Complex;
- A small amount of operating capital expenditures has been re-instituted in this budget;
- Increased expenditures for certain capital improvements including repairs to the Cook House, Civic Center, David Adler Cultural Center, and funding for roof replacement at the Crawford House and Riverside Pool;
- Projected savings of approximately \$14,000 due to the recent contract with Call One for phone services;
- Re-established the 50/50 parkway tree replacement program with grant funding.
- Funding for continued implementation of the Village Emerald Ash Borer (EAB) management plan;
- Employee health insurance expenses will to have a lower than average rate increase, due to positive claim experience and employee premiums increasing from 10% to 12% of costs;
- Most funds are showing an increase in fund balance.

### ***Revenue Summary***

The Administrative Staff estimates revenues for all funds in the 2012-13 fiscal year will be \$46.0 million which represents an increase of \$1,583,720 (3.5%) compared to 2011-12 budgeted revenues of \$44.5 million. The largest variances in revenues are due to the annual 3% increase in water and sewer rates to cover costs of operation along with the \$0.16 increase from Central Lake County Joint Action Water Agency. Revenue from the \$425,000 State Grant that will be used for various capital improvements is also included in the 2012-13 budget. The other factor in the revenue increase is due to the increased

transfers to the Vehicle Equipment Maintenance & Replacement Fund to cover all unallocated maintenance costs. The proposed budget projects total sales tax revenues of \$5.8 million, which reflects a 2.4% increase over 2011-12 budgeted revenues and an increase in property tax revenues of \$132,200 to \$5.9 million.

**Expenditure Summary**

Expenditures for the 2012-13 fiscal year are estimated to be \$43.5 million, which represents an increase of \$741,280 (1.7%) compared to 2011-12 budgeted expenditures of \$42.7 million. The largest increase is due to several projects in the Capital Projects and Water and Sewer Funds. The Emergency Telephone System, Fire, Foreign Fire, Timber Creek Special Service, Water and Sewer, Park Improvement and Public Building Improvement Funds will have expenditures exceeding revenues for the 2012-13 fiscal year. These current year budget deficits are being funded with prior years fund balances that have been built up to cover planned future year projects.

The following table shows the proposed 2012-13 expenditures broken out by type along with the percent change from the previous fiscal year:

2012-2013 Expenditures by Type

	2011-12	2012-13	% Change
Salaries	14,596,320	14,493,930	-0.7%
Benefits	6,180,130	6,012,610	-2.7%
Contractual	6,785,960	7,772,600	14.5%
Utilities	1,633,750	1,353,320	-17.2%
Commodities	5,079,050	5,587,840	10.0%
Capital	3,437,300	3,057,570	-11.0%
Repairs & Maintenance	1,796,950	2,142,520	19.2%
Transfers	749,520	592,600	-20.9%
Debt	2,480,150	2,467,420	-0.5%
Total	42,739,130	43,480,410	1.7%

Salaries have decreased .07% due to the elimination of three full-time positions due to the Village Board approving a contract with the Village of Vernon Hills to provide police and fire dispatch services. This contract is expected to save over \$100,000 per year. The budget also includes the contractually required increase for the Police Union employees and the proposed 1% cost of living increase on May 1<sup>st</sup> and November 1<sup>st</sup> for all other employees. Benefit expenses are estimated to remain flat due to increased investment returns for the Police & Fire Pension Funds which have kept funding the same as last fiscal year. The Village’s health insurance PPO plan will decrease although the HMO and dental plan will increase generating no change from last year. Contractual has increased \$986,640 due to an increase in the TIF rebate to taxing bodies, the above mentioned dispatch contract and additional retirees receiving a Police or Fire Pension. Utility costs are expected to decrease \$280,430 due to efficiency lighting improvements at the Sports Complex, the reduction in electric costs due to the recent bid and the contract with Call One for telecom service. Capital costs have decreased \$379,730 due to a reduction in TIF expenditures while other funds have slight increases in capital spending. Repairs and Maintenance costs have increased \$345,570 due to the additional transfer to the Vehicle Maintenance Fund along with Emerald Ash Borer tree removal (funded through a State Grant).

Once again, the Village will operate with a balanced budget, and a summary of 2011-12 revenues, expenditures and fund balances compared to budgeted and estimated 2012-13 revenues, expenditures and fund balances is identified below. Fund balance is presented using the accrual basis of accounting and include receivables, payables, and

in certain funds equipment. Cash balances or amounts available to spend are generally less than fund balance. The total year-end balance for all funds is expected to be \$77,738,250 on April 30, 2013.

	Budget <u>2011-2012</u>	Estimated <u>2011-2012</u>	Budget <u>2012-2013</u>
Total Revenue:	\$41,455,570	\$45,745,800	\$46,039,290
Total Expenditure:	\$42,739,130	\$42,558,380	\$43,480,410
Year End Balance	\$71,991,960	\$75,179,370	\$77,738,250

**General Fund Summary**

Staff is pleased to present a proposed General Fund budget that includes a \$984,820 surplus. This surplus is largely due to the recently enacted utility taxes along with reductions in staffing levels over the past several years (180 full-time employees in 2008-09 vs. 166 in 2012-13). General Fund revenues of \$23,662,210 are \$448,840 above the 2011-12 budgeted revenues. The major changes from the 2011-12 budget to the proposed 2012-13 budget include:

- An increase of \$132,200 (2.3%) in property tax revenue due to the assessment of new property within the Village along with a general increase of 1.9% allowable under the property tax cap.
- An increase of \$75,000 in building permit/plan review revenue due to proposed construction. Building permit and plan review fees have been combined in the 2012-13 budget.
- A decrease of \$75,000 in alarm fees due to the reduction in false alarm billing.

Expenditures of \$22,677,390 in the 2012-13 General Fund reflect an increase of \$778,370 (3.6%) compared to the budgeted 2011-12 General Fund expenditures of \$21,899,020.

The proposed salary budget includes an \$8,010 increase due to the contractually required increase of 1% increase on May and November for the police union employees. The budget also includes the same increase for all other employee groups. The Police and Fire Budgets include the step increases for employees that are not at the top of their pay range. Salaries have been reduced for the elimination of the 5 dispatch positions. Employee benefit costs are decreasing \$127,330 due to the decrease in the PPO insurance plan and pension costs that have not increased over last year. Benefits include federally required Social Security and Medicare costs along with pension and employee insurance. Commodities are increasing \$312,350 due to grant funds included to remove trees affected by the Emerald Ash Borer and for grant funds being used for a fire department video training system.

Staff projects that the 2012-13 year end balance in the General Fund will be approximately 7.8 million, or 34% of expenditures. The Government Finance Officers Association recommends that General Fund reserves should be 17% of expenditures at a minimum. The Finance Committee has been discussing a revised Fund Balance Policy and the \$7.8 million falls within the range that is currently being discussed. It should be noted that fund balance differs from budgetary cash balances due to the inclusion of receivables, payables and other items in fund balance.

### ***Capital Purchases/Capital Improvements Summary***

The 2012-13 Village Budget reflects total capital expenditures of \$3,057,570. Of this amount, \$946,000 is being funded through the Water and Sewer Fund, \$329,520 by the Internal Service Funds; \$165,000 by Special Revenue Funds; \$26,000 by the General Fund and \$1,591,050 by the following Capital Projects Funds:

The *Tax Increment Financing (TIF) Fund* was established in 1986 to account for the improvements financed with property tax increment generated in the downtown TIF area. The original TIF was to end in December 2009, however; the Village worked with the involved taxing bodies and was successful in obtaining State legislation to extend the TIF for another 12 years. The extension is necessary in order to generate revenues to complete the surface improvements to the downtown parking lot on the west side of Milwaukee Avenue and to improve the parking on the east side of Milwaukee Avenue. For the 2012-13 budget, \$345,000 has been allocated to complete the reconstruction of the surface parking lot on the west side of Milwaukee Avenue. As part of the approval process for the TIF extension, the Village has pledged to rebate 70% of all tax revenues back to the other taxing bodies during the extension period. For the 2012-13 budget, it is anticipated that \$1,855,000 will be rebated to the various taxing entities. Fund balance in the TIF fund is expected to increase from \$192,980 to \$1,075,550. This fund balance will be used to improve parking on the east side of Milwaukee Avenue in the downtown area.

The *Capital Improvement Fund* includes expenditures for improvements such as: \$224,200 for repaving of various streets; \$100,000 for the annual sidewalk replacement program; \$440,000 for the engineering of Lake Street Reconstruction; \$140,000 for Storm Sewer Improvements in the Greentree Subdivision and various other smaller locations; \$6,100 to reconfigure the parking lot entrance at the Cook Library; \$36,000 for the repair of downtown crosswalks and railings; and \$19,500 for costs associated with the vehicle sticker program. Funding for the Capital Improvement Fund is limited to vehicle sticker sales, 1% Telecommunications Tax and transfers of surplus funds from the General Fund. The Village is expecting to receive a State Grant and approximately \$299,000 of the above referenced projects will be funded through this grant. If all of the projects budgeted are completed during the 2012-13 fiscal year, the Capital Improvement Fund is estimated to increase from \$1,446,570 to \$1,690,870 on April 30, 2013.

In 1995-96 the Village established a *Park Improvement Fund*. This fund was established to account for park impact fee revenues and transfers from the Parks Division operating budget, specifically designated for park improvements. The fund was established with a transfer from the General Fund representing accumulated impact fees. Approximately \$112,670 in park improvements are anticipated to be completed during the 2012-13 fiscal year. Included in this total is \$14,790 for Butler Lake weed control and shoreline plant management; \$6,500 to replace fencing at Nicholas Dowden Park; \$25,800 for roof repairs at the Crawford House and Riverside Pool and \$24,000 for repairing the golf course access easement located at the Libertyville Tennis Club; \$7,000 for a structural analysis of the Adler Pool; \$9,500 to replace the Basketball Court at Blueberry Park; and \$25,000 for the demolition of the Butler Lake Bandshell. Funding for these improvements is provided from impact fees imposed on new home construction, which can only be utilized for Park improvements. Also included is \$25,800 of a State Grant that is being utilized to replace the roofs at Crawford and Riverside. The budget reflects a transfer of \$74,190 to the Sales Tax Bond Fund, representing the debt service on the \$1.0 million bond issue to purchase the Bolander property. As of May 1, 2012, there is a principal balance on this bond of \$405,000 and final maturity is in the 2016-17 fiscal

year. The fund balance in the Park Improvement Fund is estimated to increase from \$291,090 to \$400,820 as of April 30, 2013.

The *Public Building Improvement Fund* was also established in 1995-96 to accumulate funds and account for capital improvements to Village-owned public buildings, including: Village Hall, Schertz Municipal Building, Public Works Maintenance Facility, Adler Cultural Center, Cook House, Fire Stations and various Parks and Recreation buildings. Funding is provided annually by a transfer of \$55,000 from the General Fund along with possible transfers of a portion of the year end surplus in the General Fund. The last surplus transfer was made in 2006-07. Capital improvements to public buildings were previously paid out of the General Fund and are now paid out of the Public Buildings Improvement Fund. The proposed budget includes \$157,080 to continue replacement the driveway for Fire Station 1. This expense is being funded through a State grant. Other improvements included in the budget are for painting and repairing various items at the Schertz Building. Capital improvements to the Cook House and the David Adler Cultural Center were moved to the Hotel/Motel Tax Fund in 2001-02. A balance of \$124,690 (an increase from \$109,690) is anticipated in the Public Building Improvement Fund on April, 2013.

### ***Vehicle Replacement***

In 1988, the Village established a method of funding vehicle replacements by developing an amortization schedule of all Village vehicles and funding the annual depreciation. Over the ensuing years, the Village set aside various sums depending on the relative health of the General Fund. In 1995-96, the Village created a separate *Vehicle Replacement Fund* and established a minimum fund balance goal of \$750,000.

Funding for vehicle maintenance was added in 2000-2001. Funding for maintenance is provided through fees assessed to each department for maintaining the Village fleet of vehicles. Maintenance fees for the 2012-13 year are based on actual maintenance and fuel costs incurred in the 2011-12 fiscal year with an additional increase to cover all maintenance related costs including unallocated time. Funding for vehicle replacement is based on a predetermined amortization schedule. This year's budget includes \$72,000 to purchase three Police vehicles; \$72,100 to replace a Fire vehicle and the Command Van and \$4,000 to repaint two Public Works Truck beds. In order to preserve the fund's balance, the Village has turned to leasing certain high cost equipment and one Public Works truck is proposed to be purchased through a lease purchase in 2012-13. The budget includes lease payments on this new vehicle along with existing leases for six large Public Works trucks, a Fire squad and one ambulance. Other vehicles were requested by various departments but were deferred given the level of this year's purchases and fund balance. The expected working capital balance in the Fleet Services Fund on April 30, 2013 is expected to increase from \$1,071,698 to \$1,295,728 which is above the Staff goal for a minimum fund balance. Fund balance is projected to increase to \$3,411,290.

### ***Water and Sewer Fund Summary***

The 2012-13 Budget continues the capital improvement plan in the Water and Sewer Fund, although at much lower levels than in previous years. Many of the requested projects have been put on hold due to the projected fund balance and current review by the Water and Sewer Committee. The Water and Sewer Committee has been reviewing the ten year capital plan and how this relates to rates charged for users of the system. The Committee is considering the issuance of bonds that will fund the capital projects for the next six years while keeping rate increases to the pre-approved 3% annual increase plus any wholesale increase from CLCJAWA. The budget is based on the current water

and sewer rates increasing 3% on May 1, 2012 plus an additional \$0.13 increase to water rates to cover the CLCJAWA increase.

The Village Budget includes an expenditure of \$2,471,590 for the purchase of Lake Michigan water from the Central Lake County Joint Action Water Agency (CLCJAWA). This amount includes the proposed increase in wholesale water rates from \$2.52 to \$2.65 per 1000 gallons that CLCJAWA is proposing. For 2012-13, the Water/Sewer Enterprise Fund includes funding for relocating the water and sewer mains at Routes 21 and 137 due to the State funded improvements to this intersection. Also included is \$650,000 for the Lake Street water and sewer main replacements prior to the reconstruction of the road.

Based on the proposed rate increase, there will be a deficit for fiscal year 2012-13; however, funds are available to accomplish these projects with the working capital balance estimated to be \$1,536,575 as of April 30, 2013.

### ***Libertyville Sports Complex***

The budget for the Libertyville Sports Complex (LSC) for 2012-2013 includes revenues of \$2,532,110 and expenditures of \$1,859,160 that will generate a \$672,950 surplus; however once the annual debt payment of \$1,034,360 is included, a deficit of \$361,410 is realized. Due to this deficit, there is currently a budgeted transfer of \$361,410 from the General Fund that is intended to subsidize the annual principal and interest payments of the LSC. In 2010 the Village refinanced the sports complex debt which enabled a reduction in debt service payments from \$2.2 million to approximately \$1.0 million for several years. In the 2014-15 fiscal year, the payments will increase to approximately \$1.8 million and remain at that level until the bonds mature in 2030. Due to this increase in debt payments, the Village will be required to subsidize an additional \$800,000 from the General Fund in the 2014-15 fiscal year. As there are other demands on the General Fund budget, the Village intends to continue to market the sale of the Family Entertainment and Golf Learning Center parcels in order to reduce the bonds outstanding with any proceeds from the sale of land.

Due to the ongoing deficits at the Sports Complex, staff continues to look at ways to increase the efficiency of operations in order to operate the Complex in the most cost efficient way. In February 2012, the Village was awarded an energy efficiency grant to replace the lighting fixtures in the complex with energy efficient fixtures. These new fixtures should reduce energy costs by approximately 20%. The Village also participated in a bid for electric supply and electric supply should reduce by approximately \$100,000 (60%) beginning in May 2013.

### ***Future Challenges:***

**Referendum for Road Improvements** - Due to the limited funding available to maintain Village roads, many of the Village roads are in need of repaving or rehabilitation. In order to prevent further road deterioration, the Village Board authorized a referendum for the issuance of \$20 million in bonds for the March 20, 2012 ballot. This referendum passed with 60% of the voter's approval. The Village is planning on issuing four \$5 million dollar bond issues over the next several years to fund the repaving of local streets.

**Water and Sewer Bond for Improvements** - The Village's Water and Sewer Committee has been discussing the various capital projects that need to be funded over the next 10 years along with ways to finance these improvements. The Water and

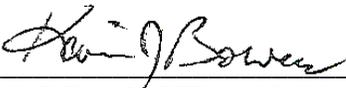
Sewer Committee has recommended to the Village Board that \$4.1 million in bonds be issued in the fall of 2012 to begin these projects. The Committee has also tentatively agreed on the issuance of an additional \$12.2 million in bonds over the next five years to complete these improvements. This will require a water and sewer rate increase of \$0.45/1000 gallons that will become effective in May 2013. This increase is above the previously approved 3% annual increase.

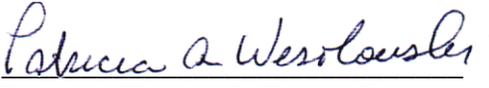
These projects and bond issues are not included in this Budget but will be provided for through a budget amendment once the bonds are sold

**Acknowledgments**

We would specifically like to thank Assistant Village Administrator Kelly Amidei for her assistance in analyzing and developing the budget document. Each Department Head is recognized for their efforts and creativity in enabling the Village to propose a budget with a General Fund surplus of \$1,182,780 which will allow the Village's unreserved fund balance to increase to \$7,961,700 (35%). Special thanks to Lina Colunga for assistance in formatting and assembling the budget document.

The Mayor, Village Board, residents and business owners can be proud of the high level and range of services provided by the Village while maintaining one of the areas lowest tax rates (includes property and utility taxes).

  
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Kevin J. Bowen, Village Administrator

  
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Patricia A. Wesolowski, Finance Director

# *Budget Summary*

**VILLAGE OF LIBERTYVILLE  
2012-13 BUDGET CALENDAR**

October 18, 2011	Village Board meets to review status of goals and priorities from fiscal year 2011-12 and develop goals and priorities for 2012-2013
November 8, 2011	Committee of the Whole discusses update of the Five-Year Financial Plan, 2011 Tax Levy and 2012-13 Village Budget
November 22, 2011	Village Board conducts hearing to discuss 2011 Tax Levy
December 6, 2011	Distribute budget instructions and worksheets to Department Heads
December 13, 2011	Adopt 2011 Tax Levy
January 6, 2012	Budget requests due to Village Administrator and Finance Director
February 23, 2012	Distribute proposed Budget to Village Board
March 3, 2012 (Sat.)	Budget meeting with Board to review department requests 8:00 a.m.
March 6, 2012	Budget meeting with Board - Continued 7:00 p.m.
March 10, 2011 (Sat.)	Final budget meeting with Board (if necessary) 8:00 a.m.
April 10, 2012	Conduct Public Hearing on 2012-2013 Village Budget
April 17, 2012	Post compensation package for each employee with compensation exceeding \$150,000 on Village website. Required to post at least 6 days before budget approval. <sup>(1)</sup>
April 24, 2012	Adopt 2012-2013 Village Budget
April 27, 2012	Post total compensation package for all full-time Village employees on Village website.

<sup>(1)</sup> Required due to Public Act 97-0609 effective August 26, 2011



# VILLAGE OF LIBERTYVILLE

## BUDGET PROCESS & FINANCIAL POLICIES

### Budget Process

The budget process for the Village of Libertyville involves the citizens, Mayor and Village Board, Village Administrator, Department Heads, and many others throughout the Village. Although much of the time and effort in preparing the budget takes place during the months of December and January, the implementation, monitoring and review of the Village's budget is a year round process.

Preparation of the annual budget begins in October when the Village Board meets to review the status of the goals and priorities for the current fiscal year and develops goals and priorities for the next fiscal year. At this time, the finance department coordinates the preparation of the Village's Five-Year Financial Plan. This plan analyzes current levels of revenues and expenditures and projects revenues and expenditures for four years beyond the current year. The projections are made based on current and future economic factors and reasonable assumptions. Information is gathered from each department regarding any proposed change in operations that may be needed over this time period. Once the Five-Year Financial Plan is completed, the Village Board meets as a Committee of the Whole to discuss the plan. At this time, the Village Board develops target budgets for salary, operating and capital expenditures.

In early December these target budgets are distributed to each Department Head along with budget worksheets and instructions. The departments then prepare a budget for all areas under that Department Head's responsibility. A preliminary budget document is prepared by the Finance Department for review by the Village Manager, Assistant Village Manager and Finance Director. Meetings are then held with each department to review the request and changes are made to the preliminary budget based on revenue estimates and available resources. A Draft Budget is then prepared that incorporates any changes and is sent to the Mayor and Village Board, Department Heads and other staff members. A copy is also made available for public inspection.

In late February, the Village Board conducts a budget workshop, which is open to the public, to review and discuss the draft budget. A formal public hearing is scheduled for mid-March and the public is invited to comment on any item contained in the draft budget. The final draft of the budget is then prepared which contains any changes based on the public hearing and the final budget is adopted by the Village Board in April.

If necessary, the annual budget may be amended by the Village Board with a two-thirds majority vote. These amendments are usually necessary if anticipated expenditures are expected to exceed the total amount budgeted at the fund level due to changing priorities, unexpected occurrences or additional revenues become available.

During the fiscal year, the finance department prepares and distributes to all departments a report detailing the year to date revenues and expenditures. Significant variances are researched and discussed with the department heads. The Village's budgetary control is at the fund level and budgets are adopted for every fund. Total expenditures may not exceed the total amount approved for each fund unless a budget amendment is approved by the Village Board.

## Overview of the Village's Fund Structure

The Village of Libertyville's accounting and budgeting systems are organized and operated on a fund basis. The Government Finance Officers Association (GFOA) defines a fund as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limits. In addition, changes in governmental financial reporting for state and local governments now classify individual funds as either "Major" or "Nonmajor." The impact of this distinction is that the financial activity of nonmajor funds is reported in certain instances in the audited financial statements in a consolidated format while major funds are reported separately. Generally, the General Fund, Capital Projects Fund, Tax Increment Financing Fund, Debt Service Fund, Water and Sewer Fund and the Sports Complex Funds are considered "Major" Funds. The following fund types are used in the Village of Libertyville.

### GOVERNMENTAL FUND TYPE

These funds are accounted for using the modified accrual basis of accounting for financial reporting. Revenues are recognized when earned and expenditures are recognized when incurred.

### General Fund

The General Fund is used to account for all activity except those required to be accounted for in another fund. The General Fund for the Village of Libertyville accounts for the activity of the following departments: Legislative Boards, Administration & Finance, Legal, Public Buildings, Community Organizations, Community Development, Central Business District Parking, Public Works, Police, Fire, Emergency Management, and Parks & Recreation.

**Special Revenue Funds** – These funds are used to segregate revenues which are restricted for specific purposes.

Motor Fuel Tax Fund - This fund accounts for revenues and expenses associated with the State Motor Fuel Tax collected on the sale of gasoline. A portion of this tax is distributed to municipalities, by the State, on the basis of population.

Emergency Telephone System Board E911 - This fund was created to account for the E911 surcharge collected by the Village from landline and wireless telephone carriers operating within the Village. Expenditures from this fund are limited to the operation and maintenance of the emergency 911 system.

Commuter Parking Fund – This fund accounts for revenues and expenditures associated with the operation and maintenance of the commuter parking lots that are used by Metra commuters.

Fire Fund - This fund accounts for the revenues and expenses associated with the former Volunteer Firemen's Association. Revenues are generated through donations and the operation of the soda machines at the Fire Stations. The antique fire truck is maintained with revenues in this fund.

Foreign Fire Insurance Tax Fund – This fund accounts for the receipt and expenditures of the foreign fire insurance tax. This tax is levied on every insurance company, not incorporated in Illinois, that issues fire insurance policies in the Village.

Timber Creek Special Service Area – This fund was created for the operation, upkeep, maintenance and repair of the entrance sign, storm water retention areas and various outlots within the Timber Creek development.

Concord Special Service Area – This fund accounts for the operation, upkeep, maintenance and repair of the storm water detention facility, signage, fencing and landscaping within the Concord Subdivision.

Hotel/Motel Tax Fund – This fund accounts for the 5% tax assessed on the gross rental receipts for hotels/motels located within the Village of Libertyville. Expenditures must be used to promote tourism and conventions within the Village or to attract non-resident overnight visitors.

**Capital Projects Funds** –Used to account for financial resources used for the purchase of land and the construction of infrastructure assets.

Tax Increment Financing (TIF) – This fund accounts for the TIF District that was set up in 1986 for the redevelopment of the downtown business district.

Impact Fee – This fund accounts for all impact fees charged to developers to offset costs of construction. Currently the Village is collecting impact fees for parking in the downtown areas.

Capital Improvements – This fund accounts for the activity associated with a variety of infrastructure installations and improvements.

Park Improvement – This fund accounts for funds used for improvements to the public park system. Sources of funding are impact fees, grants and transfers from the general fund parks & recreation division budget.

Public Buildings Improvement Fund – This fund was established to account for and accumulate funds for capital improvements to Village buildings including the Village Hall, Schertz Municipal Building, Civic Center, Cook House, and the Adler Cultural Center.

**Debt Service Funds** –Used to account for the payment of principal and interest on general long-term debt.

General Bond & Interest Fund – This fund is used to accumulate funds for the repayment of the Village's General Obligation Bonds which pledge as repayment the full faith and credit of the Village of Libertyville.

Sales Tax Bond Fund – This fund accounts for the alternate revenue bonds issued by the Village of Libertyville. Debt service is funded with pledged sales tax and park impact fees.

## PROPRIETARY FUNDS

These funds are used to account for a government's business-type activity. They are accounted for on the accrual basis of accounting. Revenues and expenses are recognized when they occur, regardless of the related cash flows. Budgets are prepared on the accrual basis except for the following items; depreciation, amortization, or accrued vacation pay are not budgeted; capital assets and principal payments on bonds are budgeted as expenditures.

## **Enterprise Funds**

Utility Fund – This fund is used to account for the operation and maintenance of the waterworks and sewage activities of the Village. The village owns and operates its own wastewater treatment plant. Water is purchased from the Central Lake County Joint Action Water Agency (CLCJAWA).

Libertyville Sports Complex Fund – This fund was established in 2001 to account for all activity of the Sports Complex. This complex opened in June 2002 and includes; a 160,000 square foot indoor facility and an 80 station golf learning center and clubhouse.

**Internal Service Fund** – These funds account for the financing of goods or services provided by one department to other departments of the Village.

Fleet Services & Replacement Fund – This fund accounts for the maintenance, repair and replacement of all village vehicles. Funding is provided through the individual departments using vehicles and related services.

Technology and Equipment Replacement Fund (TERF) –This fund accounts for the purchase, maintenance and replacement of computer software, hardware and infrastructure.

## FIDUCIARY FUNDS

### **Pension Trust Fund**

Police Pension Fund – Accounts for revenues and expenditures associated with the Village operated pension plan for sworn police.

Fire Pension Fund – Accounts for revenues and expenditures associated with the Village operated pension for sworn fire employees.

### Basis of Accounting and Basis of Budgeting

The modified accrual basis of accounting is used for all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property taxes are recognized when they become both measurable and available in the period that the tax is intended to finance. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Revenues susceptible to accrual are property taxes, motor fuel taxes, franchise fees, license, interest revenue and charges for services. Sales tax owed to the state at year end on behalf of the Village is also recognized as revenue. Fines and permit revenues are not subject to accrual because they are not measurable until received in cash.

The accrual basis of accounting is used by the Village’s proprietary fund types including enterprise funds, internal service funds and pension trust funds. Under this method, revenues and additions are recorded when earned and expenses and deductions are recorded at the time incurred.

The budget for the Village of Libertyville is prepared on a basis consistent with Generally accepted accounting principles (GAAP) mentioned above except for the following major exceptions:

1. Capital outlay within the proprietary fund-types are capitalized and recorded as assets on a GAAP basis, but expensed on the budgetary basis. In addition, depreciation expense is not shown on the budgetary basis for proprietary fund-types since capital outlay is expensed and not depreciated. The budgetary basis provides a more accurate description of the actual expenditures made during the year for the proprietary fund-types.
2. Loan/bond proceeds in Enterprise funds are shown as revenues for the budgetary basis, and assets on a GAAP basis. Principal payments are shown as expenditures on a budgetary basis but reflected as a decrease in long-term debt payable on a GAAP basis. Under GAAP, loan/bond proceeds for proprietary funds would be shown as an asset and offset with the long-term debt payable.
3. Unrealized gains and losses on investments are treated as adjustments to revenue under GAAP, while under the basis of budgeting these amounts are not recognized and are excluded from revenue.

## **VILLAGE OF LIBERTYVILLE FINANCIAL MANAGEMENT POLICIES**

The Village of Libertyville Financial Policies, listed below, provide the basic framework for the fiscal management of the Village. These policies provide guidelines for evaluating both current activities and proposals for future programs. Most of the policies represent long-standing principles, traditions and practices, which have guided the Village in the past and have helped maintain the Village's financial stability. The Village's financial strength is exemplified by Moody's Investors Service bond rating of Aa2.

### *Revenue Policy*

- The Village will attempt to maintain a diversified and stable revenue system.
- The Village will establish user charges and fees directly related to the cost of providing the service.
- The Village will review fees/charges annually.
- One-time revenues will be used only for one-time expenditures.
- All revenue forecasts shall be conservative.

### *Cash Management*

- The Village will deposit all funds on the same day the funds are received.
- Investing Village funds will be in accordance with the Village's written investment policy, which emphasizes preservation of principal.

### *Debt Policies*

- The Village will not issue notes/bonds to finance operating deficits.
- The Village will publish and distribute an official statement for each bond issue.
- The Village will levy a tax sufficient to retire general obligation debt. Taxes will be abated for general obligation debt where an alternate revenue source is pledged.
- The Village will maintain debt retirement reserves as established in bond ordinance covenants.
- The Village will maintain existing balances in its Enterprise Fund by maintaining its pledged revenue bond coverage requirements.
- Capital projects financed through bond proceeds shall be financed for a period not to exceed the useful life of the project.

### *Reserve Policies*

- The Village will assess its unreserved fund balance in all funds on an annual basis based on current and anticipated needs.
- The Village will maintain an unreserved General Fund Balance equal to six months of operating expenses.

### *Operating Budget Policies*

- Current Revenues will be sufficient to support current operating expenditures.
- Financial systems will be maintained to monitor revenues and expenditures on an ongoing basis.

- Revenues and expenditures will be projected for the next five years for the general fund and other funds as deemed necessary.
- The operating budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by the Village Board, greater than or equal to current expenditures/expenses.
- The Village will annually submit documentation to obtain the Award for Distinguished Budget Presentation from the Government Finance Officer's Association (GFOA).

#### *Accounting Policies*

- The Village will maintain high standards of accounting. Generally Accepted Accounting Principles (GAAP) will be used in accordance with the standards developed by the Governmental Accounting Standards Board (GASB) and endorsed by the Government Finance Officer's Association (GFOA).
- An independent firm of certified public accountants will perform an annual financial compliance audit of the Village's financial statements and will publicly issue an opinion that will be incorporated in the Comprehensive Annual Financial Report (CAFR).
- Full disclosure will be provided in the financial statements and bond representations.
- The Village will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA.
- The Village will comply with all financial reporting requirements including all annual reports to be filed with the State and all annual debt disclosures filed with the respective agencies.

## **VILLAGE OF LIBERTYVILLE 2012-2013 BUDGET HIGHLIGHTS**

### **OVERALL BUDGET**

- Estimated revenues for all funds (\$46.0 million) an increase of \$1,583,720 or 3.6% compared to 2011-2012.
- Incorporates revenue from 2011 Tax Levy of \$6.1 million and estimated Sales Tax revenues of \$5.9 million.
- Expenditures for all funds estimated to be \$43.5 million, an increase of 1.7% compared to 2011-2012 budget.
- Overall budget has revenues (\$46 million) exceeding expenditures (\$43.5 million) and is balanced. Several individual funds have expenditures exceeding revenues due to a planned spend down of prior unreserved fund balance which will be used to cover the difference.
- Overall operating expenses increased 3% compared to the 2011-2012 budget.

### **PERSONNEL/SALARY EXPENDITURES**

Total Salary Expenditures have decreased .7% from the 2011-2012 budget, and include:

- A 1% market adjustment for May 1<sup>st</sup> and November 1<sup>st</sup> is included in salary ranges for all full-time employees. Funding is also included for the police & fire union step increases. The Village is currently negotiating a renewal contract for the firefighters and police sergeants union along with the first contract for the Public Works union.
- Employee benefit expenditures decreased 2.7% from 2011-2012 budget.
- The Village will be eliminating the five remaining Telecommunicator positions due to the Village contracting for dispatch services with Vernon Hills. Two additional records clerk positions are being added.

### **CAPITAL EXPENDITURES**

- Capital Expenditures of over \$3 million.
  - o \$670,000 in road reconstruction.
  - o \$940,000 in watermain and sanitary sewer replacements.
  - o \$146,000 in sidewalk and streetscape improvements.
  - o \$345,000 to complete parking improvements in the downtown area.

### **GENERAL FUND**

- Revenues are estimated to increase 1.9% or \$448,840 and include the following:
  - o Property tax is projected to increase 2.3% due to an increase of 1.9% in the consumer price index increase allowed by the tax cap along with new property in the Village.

- o A 3.9% (\$215,000) increase in State Income and Sales Tax revenues based on projections by the Illinois Municipal League.
- o Sales tax is projected to increase 2.4% (\$135,000) due to the economic improvement in relation to auto sales.
- Expenditures have increased 3.5% or \$77,837, mainly due to an increase in the amounts transferred to the Vehicle Replacement and Maintenance Fund to cover the full budgeted cost of maintenance expenses.
- The General Fund is balanced with a budgeted surplus of \$984,820 which will be used to rebuild the unreserved fund balance.

#### **WATER AND SEWER FUND**

- Includes \$2,471,590 for the purchase of Lake Michigan Water from the Central Lake County Joint Action Water Agency (CLCJAWA).
- Includes \$940,000 in water and sewer capital projects. The working capital balance of the water and sewer fund is projected to decrease from \$1.8 to \$1.5 million to fund the capital projects

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 BUDGETED REVENUES SUMMARY

FUND	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 APPROVED
GENERAL FUND	21,344,950	23,782,500	23,213,370	24,477,570	23,662,210
<u>SPECIAL REVENUE FUNDS</u>					
MOTOR FUEL TAX FUND	533,790	625,370	543,500	595,150	505,100
EMERGENCY TELEPHONE SYSTEM	315,450	311,040	287,000	305,530	295,000
COMMUTER PARKING FUND	354,820	329,000	337,500	337,220	337,000
FIRE FUND	6,580	13,490	4,000	3,000	4,000
FOREIGN FIRE INSURANCE TAX FUND	38,400	49,130	40,000	40,920	41,000
TIMBER CREEK SPECIAL SERVICE AREA	23,890	21,900	21,100	21,200	19,800
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	21,410	22,230	22,230	22,230	24,120
HOTEL/MOTEL TAX FUND	167,330	243,250	227,000	255,240	252,000
TOTAL SPECIAL REVENUE	1,461,670	1,615,410	1,482,330	1,580,490	1,478,020
<u>ENTERPRISE FUND</u>					
WATER & SEWER	5,912,110	6,937,580	7,616,900	7,551,240	7,983,940
LIBERTYVILLE SPORTS COMPLEX	11,055,420	2,901,760	3,072,300	3,119,230	2,893,520
TOTAL ENTERPRISE	16,967,530	9,839,340	10,689,200	10,670,470	10,877,460
<u>CAPITAL PROJECT FUNDS</u>					
CAPITAL IMPROVEMENT	667,220	1,060,850	658,600	692,660	979,600
TAX INCREMENT FINANCING	2,510,200	2,458,690	2,500,000	2,650,890	2,650,250
IMPACT FEE FUND	0	0	0	0	0
PARK IMPROVEMENT FUND	100,920	104,380	51,000	185,000	145,800
PUBLIC BUILDINGS IMPROVEMENT FUND	55,000	55,000	255,000	147,920	162,080
TOTAL CAPITAL PROJECT	3,333,340	3,678,920	3,464,600	3,676,470	3,937,730
<u>DEBT SERVICE FUND</u>					
GENERAL BOND & INTEREST	213,520	189,190	211,600	219,960	214,940
SALES TAX BOND FUND	78,110	558,570	76,920	76,920	74,190
TOTAL DEBT SERVICE	291,630	747,760	288,520	296,880	289,130
<u>PENSION FUNDS</u>					
POLICE PENSION FUND	4,605,070	3,870,250	1,978,000	1,631,460	2,071,200
FIREFIGHTER PENSION FUND	3,491,590	1,456,230	1,574,800	1,588,130	1,598,000
TOTAL PENSION FUNDS	8,096,660	5,326,480	3,552,800	3,219,590	3,669,200
<u>INTERNAL SERVICE FUNDS</u>					
FLEET SERVICES & REPLACEMENT FUND	1,325,750	1,420,060	1,288,950	1,325,950	1,630,080
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	421,180	509,180	475,800	498,380	495,460
TOTAL INTERNAL SERVICE FUNDS	1,746,930	1,929,240	1,764,750	1,824,330	2,125,540
TOTAL REVENUES ALL FUNDS	53,242,710	46,919,650	44,455,570	45,745,800	46,039,290

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 BUDGET EXPENSE SUMMARY BY FUND

FUND	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 APPROVED
GENERAL FUND	29,562,350	21,724,520	21,899,020	21,888,200	22,677,390
<u>SPECIAL REVENUE FUNDS</u>					
MOTOR FUEL TAX FUND	548,580	340,050	664,850	654,960	75,100
EMERGENCY TELEPHONE SYSTEM	312,330	316,310	321,110	258,850	303,230
COMMUTER PARKING FUND	262,790	226,280	356,500	305,480	314,430
FIRE FUND	6,420	8,620	10,000	3,900	19,000
FOREIGN FIRE INSURANCE TAX FUND	27,120	50,980	40,000	37,000	75,000
TIMBER CREEK SPECIAL SERVICE AREA	14,060	13,990	19,800	19,820	22,720
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	23,720	30,770	24,200	23,080	24,020
HOTEL/MOTEL TAX FUND	140,620	167,180	169,900	172,710	211,100
TOTAL SPECIAL REVENUE	1,335,640	1,154,180	1,606,360	1,475,800	1,044,600
<u>ENTERPRISE FUND</u>					
WATER & SEWER	7,260,480	8,025,170	7,586,270	7,183,910	8,285,890
LIBERTYVILLE SPORTS COMPLEX	3,771,000	3,331,370	3,064,880	3,127,660	2,893,520
TOTAL ENTERPRISE	11,031,480	11,356,540	10,651,150	10,311,570	11,179,410
<u>CAPITAL PROJECT FUNDS</u>					
CAPITAL IMPROVEMENT	739,100	553,900	474,500	268,060	975,800
TAX INCREMENT FINANCING	4,779,570	1,855,320	3,085,720	2,800,290	2,204,000
IMPACT FEE FUND	256,250	0	0	0	0
PARK IMPROVEMENT FUND	195,340	99,960	133,210	116,420	186,860
PUBLIC BUILDINGS IMPROVEMENT FUND	48,000	55,680	200,000	62,920	177,080
TOTAL CAPITAL PROJECT	6,018,260	2,564,860	3,893,430	3,247,690	3,543,740
<u>DEBT SERVICE FUND</u>					
GENERAL BOND & INTEREST	209,680	185,760	212,600	212,350	213,730
SALES TAX BOND FUND	328,710	554,210	77,520	77,520	74,790
TOTAL DEBT SERVICE	538,390	739,970	290,120	289,870	288,520
<u>PENSION FUNDS</u>					
POLICE PENSION FUND	1,468,950	1,556,490	1,595,500	1,660,050	1,738,480
FIREFIGHTER PENSION FUND	967,770	(359,900)	1,037,950	2,072,120	1,168,300
TOTAL PENSION FUNDS	2,436,720	1,196,590	2,633,450	3,732,170	2,906,780
<u>INTERNAL SERVICE FUNDS</u>					
FLEET SERVICES & REPLACEMENT FUND	1,326,610	1,308,140	1,322,750	1,260,830	1,406,050
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	328,710	379,990	442,850	352,250	433,920
TOTAL INTERNAL SERVICE FUNDS	1,655,320	1,688,130	1,765,600	1,613,080	1,839,970
TOTAL EXPENSES ALL FUNDS	52,578,160	40,424,790	42,739,130	42,558,380	43,480,410



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
 FUND BALANCE SUMMARY

FUND	Balance 04/30/10	Balance 04/30/11	Projected Balance 04/30/12	Revenues 2012-13	Expenditures 2012-13	Projected Fund Balance 04/30/13
GENERAL FUND	2,163,450	4,221,440	6,810,800	23,662,210	22,677,390	7,795,620
<u>SPECIAL REVENUE FUNDS</u>						
MOTOR FUEL TAX FUND	169,560	454,880	395,080	505,100	75,100	825,080
EMERGENCY TELEPHONE SYSTEM	302,170	296,890	343,570	295,000	303,230	335,340
COMMUTER PARKING FUND	1,163,410	1,266,130	1,297,850	337,000	314,430	1,320,420
FIRE FUND	26,490	31,370	30,480	4,000	19,000	15,480
FOREIGN FIRE INSURANCE TAX	53,610	51,760	55,680	41,000	75,000	21,680
TIMBER CREEK SPECIAL SERVICE AREA	38,310	46,220	47,590	19,800	22,720	44,670
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	33,600	25,060	24,210	24,120	24,020	24,310
HOTEL/MOTEL TAX FUND	63,390	139,460	221,990	252,000	211,100	262,890
TOTAL SPECIAL REVENUE	1,850,540	2,311,770	2,416,450	1,478,020	1,044,600	2,849,870
<u>ENTERPRISE FUNDS</u>						
WATER/SEWER	22,081,790	21,120,110	21,487,440	7,983,940	8,285,890	21,185,490
LIBERTYVILLE SPORTS COMPLEX	-1,491,850	-1,969,190	-1,977,620	2,893,520	2,893,520	-1,977,620
TOTAL ENTERPRISE	20,589,940	19,150,920	19,509,820	10,877,460	11,179,410	19,207,870
<u>CAPITAL PROJECTS FUNDS</u>						
CAPITAL IMPROVEMENT	755,540	1,262,470	1,687,070	979,600	975,800	1,690,870
TAX INCREMENT FINANCING	175,330	778,700	629,300	2,650,250	2,204,000	1,075,550
IMPACT FEE FUND	0	0	0	0	0	0
PARK IMPROVEMENT FUND	368,890	373,300	441,880	145,800	186,860	400,820
PUBLIC BUILDINGS IMPROVEMENT FUND	55,370	54,690	139,690	162,080	177,080	124,690
TOTAL CAPITAL PROJECTS	1,355,130	2,469,160	2,897,940	3,937,730	3,543,740	3,291,930
<u>DEBT SERVICE FUND</u>						
GENERAL BOND & INTEREST	436,240	439,670	447,270	214,940	213,730	448,480
SALES TAX BOND FUND	100,140	104,500	103,910	74,190	74,790	103,310
TOTAL DEBT SERVICE	536,380	544,170	551,180	289,130	288,520	551,790
<u>PENSION FUNDS</u>						
POLICE PENSION FUND	19,422,120	21,735,880	21,707,290	2,071,200	1,738,480	22,040,010
FIREFIGHTER PENSION FUND	16,428,140	18,342,630	17,858,640	1,598,000	1,168,300	18,288,340
TOTAL PENSION FUNDS	35,850,260	40,078,510	39,565,930	3,669,200	2,906,780	40,328,350
<u>INTERNAL SERVICE FUNDS</u>						
FLEET SERVICES & REPLACEMENT FUND	3,010,230	3,122,130	3,187,260	1,630,080	1,406,050	3,411,290
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	-35,340	93,860	239,990	495,460	433,920	301,530
TOTAL INTERNAL SERVICE FUNDS	2,974,890	3,215,990	3,427,250	2,125,540	1,839,970	3,712,820
TOTAL BALANCE ALL FUNDS	65,320,590	71,991,960	75,179,370	46,039,290	43,480,410	77,738,250

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
2012-13 EXPENDITURES BY FUND

FUND	SALARIES	BENEFITS	CONTRACTUAL	UTILITIES	COMMODITIES
<b>GENERAL</b>					
LEGISLATIVE BOARDS	53,400	4,080	3,000	-	29,750
ADMINISTRATION	581,910	248,990	236,280	9,000	69,980
LEGAL	-	-	364,000	-	-
PUBLIC BUILDINGS	-	-	8,680	2,220	2,700
COMMUNITY ORGANIZATIONS	-	-	36,000	-	152,000
COMMUNITY DEVELOPMENT	885,830	330,830	77,280	4,600	30,650
CENTRAL BUSINESS DIST PARKING	-	-	-	1,300	3,000
PUBLIC WORKS	1,357,310	635,550	240,350	112,600	607,670
POLICE	4,393,950	2,112,280	532,100	12,000	306,230
FIRE	3,705,940	1,669,000	360,730	44,000	481,660
EMERGENCY MANAGEMENT	-	-	-	1,200	5,050
PARKS & RECREATION	656,940	127,900	243,010	72,640	146,640
<b>TOTAL GENERAL FUND</b>	<b>11,635,280</b>	<b>5,128,630</b>	<b>2,101,430</b>	<b>259,560</b>	<b>1,835,330</b>
<b>SPECIAL REVENUE</b>					
MOTOR FUEL TAX	-	-	-	-	-
EMERGENCY TELEPHONE SYSTEM	14,140	2,760	130,260	11,500	4,350
COMMUTER PARKING	99,550	32,700	40,000	12,530	11,650
FIRE FUND	-	-	-	-	17,000
FOREIGN FIRE INSURANCE TAX	-	-	-	-	-
TIMBER CREEK SPECIAL SERVICE AREA	-	-	1,000	-	5,000
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	-	-	1,000	-	6,000
HOTEL/MOTEL TAX FUND	-	-	165,700	-	-
<b>TOTAL SPECIAL REVENUE</b>	<b>113,690</b>	<b>35,460</b>	<b>337,960</b>	<b>24,030</b>	<b>44,000</b>
<b>ENTERPRISE</b>					
WATER	739,720	226,280	90,900	55,500	2,592,400
SEWER	417,160	114,340	48,030	620,350	39,250
WASTE WATER TREATMENT	415,730	167,140	69,980	230,600	223,600
DEBT SERVICE	-	-	-	-	-
CAPITAL IMPROVEMENTS	-	-	-	-	148,600
LIBERTYVILLE SPORTS COMPLEX	836,650	215,560	224,850	140,900	180,010
<b>TOTAL ENTERPRISE FUNDS</b>	<b>2,409,260</b>	<b>723,320</b>	<b>433,760</b>	<b>1,047,350</b>	<b>3,183,860</b>
<b>CAPITAL PROJECT</b>					
CAPITAL IMPROVEMENT FUND	-	-	19,500	-	-
TAX INCREMENT FINANCING	-	-	1,855,000	-	4,000
IMPACT FEE FUND	-	-	-	-	-
PARK IMPROVEMENT FUND	-	-	-	-	-
PUBLIC BUILDINGS IMPROVEMENT FUND	-	-	-	-	-
<b>TOTAL CAPITAL PROJECT</b>	<b>-</b>	<b>-</b>	<b>1,874,500</b>	<b>-</b>	<b>4,000</b>
<b>DEBT SERVICE</b>					
GENERAL BOND AND INTEREST	-	-	-	-	-
SALES TAX BOND FUND	-	-	-	-	-
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PENSION FUNDS</b>					
POLICE PENSION FUND	-	-	1,738,480	-	-
FIREFIGHTERS PENSION FUND	-	-	1,168,300	-	-
<b>TOTAL PENSION FUNDS</b>	<b>-</b>	<b>-</b>	<b>2,906,780</b>	<b>-</b>	<b>-</b>
<b>INTERNAL SERVICE FUNDS</b>					
FLEET SERVICES & REPLACEMENT FUND	232,010	104,880	62,670	-	412,540
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	103,690	20,320	55,500	22,380	108,110
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>335,700</b>	<b>125,200</b>	<b>118,170</b>	<b>22,380</b>	<b>520,650</b>
<b>TOTAL ALL FUNDS</b>	<b>14,493,930</b>	<b>6,012,610</b>	<b>7,772,600</b>	<b>1,353,320</b>	<b>5,587,840</b>

VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
2012-13 EXPENDITURES BY FUND (Cont.)

FUND	CAPITAL	REPAIRS & MAINT	TRANSFERS	DEBT	TOTAL
<b>GENERAL</b>					
LEGISLATIVE BOARDS	-	-	-	-	90,230
ADMINISTRATION	-	13,600	-	-	1,159,760
LEGAL	-	-	-	-	364,000
PUBLIC BUILDINGS	-	43,250	25,000	-	81,850
COMMUNITY ORGANIZATIONS	-	-	-	-	188,000
COMMUNITY DEVELOPMENT	-	11,180	-	-	1,340,370
CENTRAL BUSINESS DIST PARKING	-	20,790	-	-	25,090
PUBLIC WORKS	-	564,800	5,000	-	3,523,280
POLICE	5,000	226,710	5,000	-	7,593,270
FIRE	5,000	252,070	15,000	-	6,533,400
EMERGENCY MANAGEMENT	1,000	3,050	-	-	10,300
PARKS & RECREATION	15,000	139,300	366,410	-	1,767,840
<b>TOTAL GENERAL FUND</b>	<b>26,000</b>	<b>1,274,750</b>	<b>416,410</b>	<b>-</b>	<b>22,677,390</b>
<b>SPECIAL REVENUE</b>					
MOTOR FUEL TAX	-	75,100	-	-	75,100
EMERGENCY TELEPHONE SYSTEM	67,000	73,220	-	-	303,230
COMMUTER PARKING	23,000	95,000	-	-	314,430
FIRE FUND	-	2,000	-	-	19,000
FOREIGN FIRE INSURANCE TAX	75,000	-	-	-	75,000
TIMBER CREEK SPECIAL SERVICE AREA	-	16,720	-	-	22,720
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA	-	17,020	-	-	24,020
HOTEL/MOTEL TAX FUND	-	45,400	-	-	211,100
<b>TOTAL SPECIAL REVENUE</b>	<b>165,000</b>	<b>324,460</b>	<b>-</b>	<b>-</b>	<b>1,044,600</b>
<b>ENTERPRISE</b>					
WATER	3,000	111,150	35,000	-	3,853,950
SEWER	3,000	83,870	35,000	-	1,361,000
WASTE WATER TREATMENT	-	85,750	20,000	-	1,212,800
DEBT SERVICE	-	-	-	769,540	769,540
CAPITAL IMPROVEMENTS	940,000	-	-	-	1,088,600
LIBERTYVILLE SPORTS COMPLEX	-	249,190	12,000	1,034,360	2,893,520
<b>TOTAL ENTERPRISE FUNDS</b>	<b>946,000</b>	<b>529,960</b>	<b>102,000</b>	<b>1,803,900</b>	<b>11,179,410</b>
<b>CAPITAL PROJECT</b>					
CAPITAL IMPROVEMENT FUND	956,300	-	-	-	975,800
TAX INCREMENT FINANCING	345,000	-	-	-	2,204,000
IMPACT FEE FUND	-	-	-	-	-
PARK IMPROVEMENT FUND	112,670	-	74,190	-	186,860
PUBLIC BUILDINGS IMPROVEMENT FUND	177,080	-	-	-	177,080
<b>TOTAL CAPITAL PROJECT</b>	<b>1,591,050</b>	<b>-</b>	<b>74,190</b>	<b>-</b>	<b>3,543,740</b>
<b>DEBT SERVICE</b>					
GENERAL BOND AND INTEREST	-	-	-	213,730	213,730
SALES TAX BOND FUND	-	-	-	74,790	74,790
1993 CERTIFICATE OF PARTICIPATION DEBT SERVICE	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>288,520</b>	<b>288,520</b>
<b>PENSION FUNDS</b>					
POLICE PENSION FUND	-	-	-	-	1,738,480
FIREFIGHTERS PENSION FUND	-	-	-	-	1,168,300
<b>TOTAL PENSION FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,906,780</b>
<b>INTERNAL SERVICE FUNDS</b>					
FLEET SERVICES & REPLACEMENT FUND	211,600	7,350	-	375,000	1,406,050
TECHNOLOGY EQUIPMENT REPLACEMENT FUND	117,920	6,000	-	-	433,920
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>329,520</b>	<b>13,350</b>	<b>-</b>	<b>375,000</b>	<b>1,839,970</b>
<b>TOTAL ALL FUNDS</b>	<b>3,057,570</b>	<b>2,142,520</b>	<b>592,600</b>	<b>2,467,420</b>	<b>43,480,410</b>

VILLAGE OF LIBERTYVILLE  
REVENUES

	Actual 2009-10	Actual 2010-11	Budget 2011-12	Estimate 2011-12	Budget 2012-13
Sales Tax	\$5,412,434	\$5,800,190	\$5,715,000	\$5,800,000	\$5,850,000
Property Tax	\$5,706,857	\$5,764,510	\$5,968,405	\$5,983,020	\$6,103,840
Interest & FMV Change	\$5,920,567	\$2,533,740	\$742,050	\$360,080	\$795,750
Income Tax	\$1,600,903	\$1,664,500	\$1,659,000	\$1,659,000	\$1,608,900
Building Permits/Fees	\$1,042,429	\$607,780	\$550,000	\$625,000	\$625,000
Electric & Gas Utility Tax	\$489,703	\$2,311,380	\$1,950,000	\$2,315,000	\$1,656,000
Vehicle Licenses	\$404,608	\$402,350	\$405,000	\$410,000	\$410,000
Fines	\$271,978	\$426,110	\$388,000	\$545,000	\$404,500
IL Use Tax	\$236,826	\$284,150	\$255,000	\$290,000	\$320,970
Motor Fuel Tax	\$533,580	\$624,920	\$543,000	\$595,000	\$505,000
Foreign Fire Tax	\$38,400	\$49,130	\$40,000	\$40,920	\$41,000
Replacement Tax	\$103,427	\$112,470	\$92,000	\$100,000	\$101,600
Leased Car Tax	\$65,672	\$67,750	\$70,000	\$71,000	\$72,000
Business Licenses	\$100,333	\$99,110	\$88,000	\$91,500	\$91,000
Fire Protection Dist	\$2,326,611	\$2,386,050	\$2,437,070	\$2,452,100	\$2,492,000
Birth & Death Cert	\$185,937	\$194,740	\$190,000	\$198,000	\$200,000
Zoning Fees	\$27,372	\$74,080	\$25,000	\$27,000	\$25,000
Engineering Fees	\$33,728	\$63,100	\$50,000	\$175,000	\$100,000
Recreation Fees	\$763,518	\$813,200	\$765,500	\$790,180	\$800,700
Riverside Golf Fees	\$43,623	\$45,360	\$57,000	\$42,770	\$54,300
Swimming Fees	\$349,162	\$315,650	\$373,000	\$368,020	\$373,000
Sports Complex Revenues	\$2,363,720	\$2,315,190	\$2,556,700	\$2,503,080	\$2,532,110
Alarm Fees	\$221,774	\$157,980	\$260,000	\$185,000	\$185,000
Street/Signal Maint Fees	\$74,403	\$39,650	\$77,000	\$77,940	\$79,070
Legal Fee Reimbursement	\$1,185	\$20,980	\$10,000	\$63,000	\$10,000
Parking Fees	\$350,113	\$330,150	\$343,500	\$341,400	\$341,000
CATV Fees	\$301,428	\$338,980	\$325,000	\$357,860	\$361,000
Infrastructure Maint Fees	\$1,099,923	\$1,513,360	\$1,508,000	\$1,614,400	\$1,600,000
Charges For Services	\$149,449	\$134,090	\$127,000	\$119,000	\$114,000
Water Sales	\$3,630,771	\$4,099,620	\$4,528,500	\$4,524,850	\$4,922,000
Sewer Charges	\$2,006,198	\$2,648,670	\$3,037,400	\$2,860,470	\$3,013,940
Water/Sewer Connect Fee	\$46,935	\$124,210	\$30,000	\$120,000	\$30,000
NW Water Fees	\$0	\$0	\$0	\$0	\$0
NW Sewer Fees	\$0	\$0	\$0	\$0	\$0
Ambulance Fees	\$515,852	\$471,580	\$562,000	\$530,000	\$540,000
Fire Bureau Fees	\$80,046	\$79,870	\$45,000	\$64,000	\$50,000
Park Impact Fees	\$86,020	\$87,660	\$40,000	\$175,000	\$110,000
Parking Impact Fees	\$0	\$0	\$0	\$0	\$0
TIF Receipts	\$2,251,814	\$2,456,570	\$2,500,000	\$2,648,510	\$2,650,000
Grants	\$3,867	\$119,650	\$31,500	\$286,150	\$212,850
9-1-1 Telephone Surcharge	\$313,415	\$310,060	\$287,000	\$305,530	\$295,000
Employee Pension Contributions	\$576,718	\$598,610	\$605,000	\$644,000	\$652,000
Employer Pension Contributions	\$1,701,489	\$2,213,960	\$2,216,800	\$2,222,900	\$2,227,200
IRMA Insurance Surplus	\$101,976	\$265,990	\$100,000	\$135,690	\$100,000
Transfers	\$9,424,360	\$632,310	\$647,520	\$636,920	\$490,600
Internal Service Fund User Fee	\$1,343,302	\$1,444,470	\$1,328,460	\$1,368,450	\$1,671,780
Bond Proceeds	\$296,700	\$537,830	\$0	\$0	\$0
Special Service Area Taxes	\$70,798	\$44,130	\$43,330	\$43,430	\$43,920
Hotel/Motel Tax	\$152,480	\$231,980	\$215,000	\$239,000	\$240,000
Miscellaneous	\$420,306	\$1,061,830	\$667,835	\$740,630	\$937,260
<b>TOTALS</b>	<b>\$53,242,710</b>	<b>\$46,919,650</b>	<b>\$44,455,570</b>	<b>\$45,745,800</b>	<b>\$46,039,290</b>

## VILLAGE OF LIBERTYVILLE 2012-2013 MAJOR REVENUE SOURCES

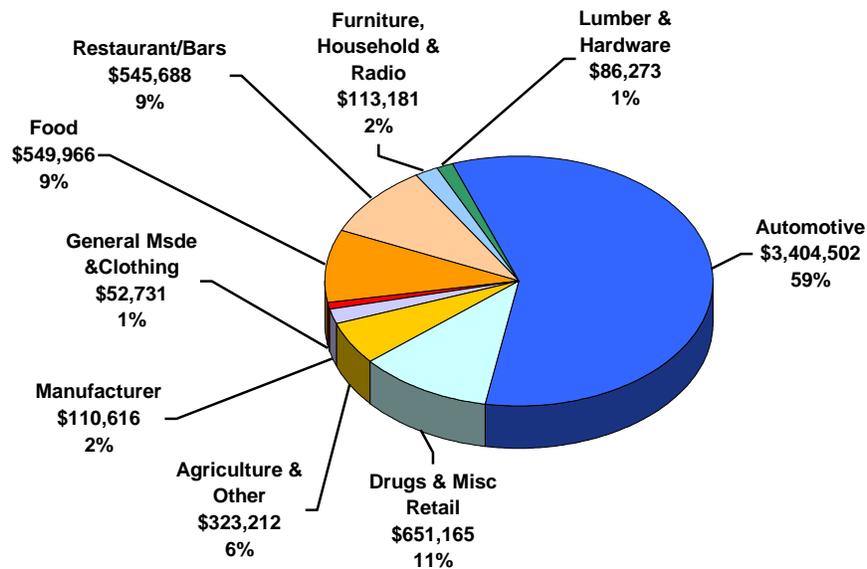
1. Sales Tax
2. Property Tax
3. Sports Complex Revenue
4. Water Sales
5. Fire Protection District
6. Sewer Charges
7. State Income Tax
8. TIF (Tax Increment Financing) Receipts
9. Gas and Utility Taxes
10. Building Permits and Fees

### 1. Sales Tax

**012-2013 Budget \$5,850,000**

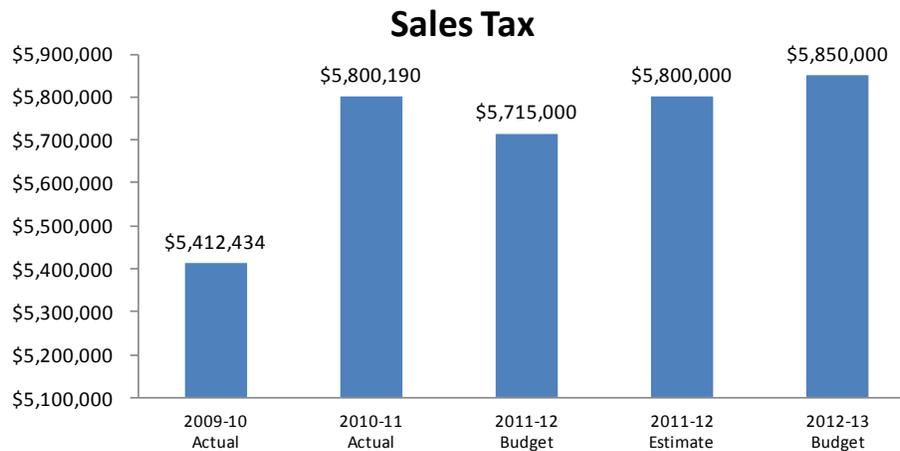
Sales tax is a major revenue source for the Village of Libertyville and for the 2012-13 fiscal year accounts for 12.7% of total revenues.

The State of Illinois collects and distributes to the Village 1% of the 7% Retailers Occupation Tax imposed on the sale of tangible personal property. The State tracks this information on a calendar year basis. A chart showing the sales tax by category for calendar year 2011 is shown below.



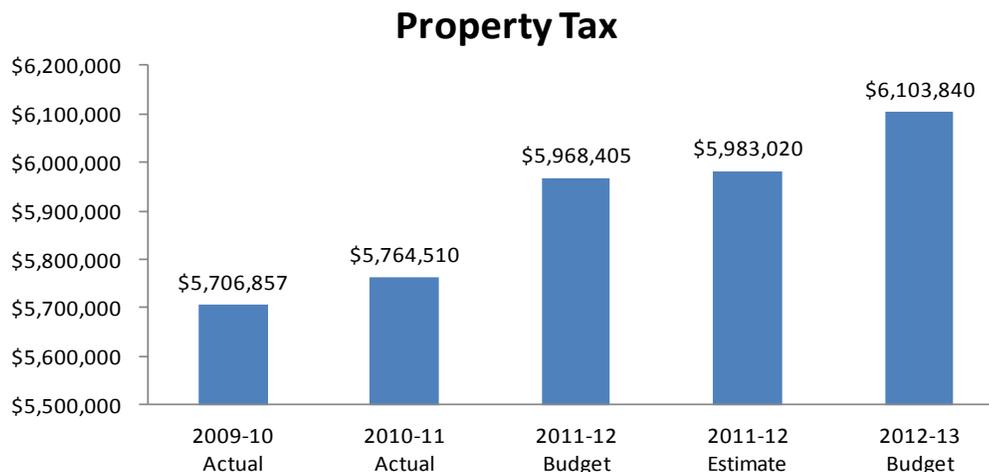
There are no restrictions on the use of this revenue. This revenue source is directly related to the economy and the economic development activity within the Village of Libertyville. Beginning in 2002, economic conditions caused a decrease in this revenue category especially in the area of vehicle sales which at one time accounted for 70% of total sales tax receipts. Beginning in 2009-10, all Sales Tax revenue is accounted for in the General Fund. Prior to this, a portion of sales tax revenue was deposited in the Sales Tax Bond Fund to pay the annual

debt service on several bond issues. These bond issues matured during the 2008-09 fiscal year. The Village is projecting sales taxes to increase from \$5,715,000 to \$5,850,000 for the 2012-13 fiscal year.



## **2. Property Tax Revenue 2012-2013 Budget \$6,103,840**

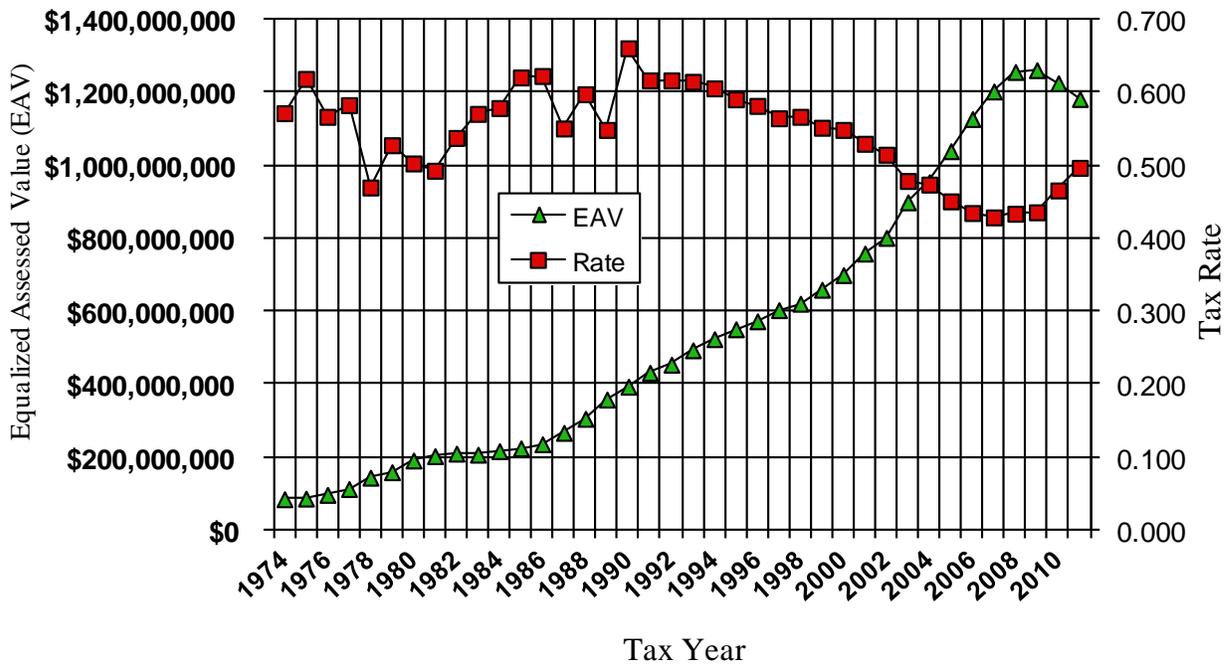
Property taxes account for 13.3% of all revenues for the Village of Libertyville. Since the Village is not a home-rule municipality, property tax increases are limited by a property tax cap which is the lesser of 5% or the increase in the consumer price index for the previous year. For fiscal year 2012-2013, property tax revenue is projected to increase 2.3%. This is slightly more than the 1.9% CPI increase and is due to new construction activity within the Village that the Village is allowed to capture under the tax cap.



The Village is required to file a Tax Levy Ordinance by the last Tuesday in December of each year. The County Clerk of Lake County then determines the property tax rate which is imposed upon all property located within the Village. This rate is imposed equally upon all taxable properties based on the equalized assessed valuation (EAV) of each property. The following

chart shows the Village's EAV and tax rate history. Due to the decline in the housing industry, the EAV has declined the past two years.

**Property Tax Rate vs. EAV**



The tax levy includes property taxes for Village services such as police protection, fire services, highways and bridges, pension costs, and park and recreation activities. In addition, the total levy also incorporates bond levies. Several of the bond levies are abated each year due to sales tax or other revenue being dedicated to pay these bond issues.

The Village also has a Tax Increment Financing (TIF) Area which also produces property tax revenue and two Special Service Areas for which taxes are levied on a portion of the Village. These property tax revenues are not included in the above property tax revenue budget but are listed as TIF revenue and Special Service Area Revenues due to the limitations on how these taxes can be used.

**3. Sports Complex Revenue** **2012-2013 Budget \$2,532,110**

Revenues from the Libertyville Sports Complex account for 5.5% of total Village wide revenues. These revenues are accounted for in an Enterprise Fund since the intention is for the Sports Complex to generate sufficient revenues to support its operation. The complex was opened in August 2001 and includes an indoor sports complex, a golf learning center and a family entertainment center. Due to reduced revenues at the family entertainment center the Village has closed this facility. In June 2012, the family entertainment center property was leased to a business which plans to re-open the facility as a miniature golf course. The Village continues to look at privatizing the golf learning center operations until the real estate market improves and the property can be sold. The existing debt was refunded in order to reduce annual debt costs.

#### **4. Water Sales**

**2012-2013 Budget \$4,922,000**

Water revenues are based on the number of gallons used by homes and businesses located in the Village. Water rates are developed to recover the cost of purchasing water from the Central Lake County Joint Action Water Agency along with the costs of maintaining water lines within the Village limits. Water sales can fluctuate due to the amount of rain received during the summer season. For the 2012-13 budget an 8.7% increase is projected for water revenues. Water revenues are monitored to ensure that they are sufficient to cover operating expenses and to provide for future capital replacements. Water rates were increased in May 2012 to account for the increase in wholesale water rates and an additional 3% to cover operating and capital costs. The Water and Sewer Committee is currently studying the rate structure to determine the appropriate rate to fund necessary infrastructure improvements.

#### **5. Fire Protection District**

**012-2013 Budget \$2,492,000**

The Village provides fire and paramedic services to the Libertyville Fire Protection District (LFPD). In previous years, the contract with the district included a 5% increase per year. During the 2006-07 fiscal year, a new contract was signed and future increases are based on a formula that includes a component of the consumer price index. The district also agreed to allow the Village to bill district residents for ambulance calls. Based on this contract, revenues from the Fire Protection District will increase for the 2012-13 fiscal year by 2.3%.

#### **6. Sewer Charges**

**012-2013 Budget \$3,013,940**

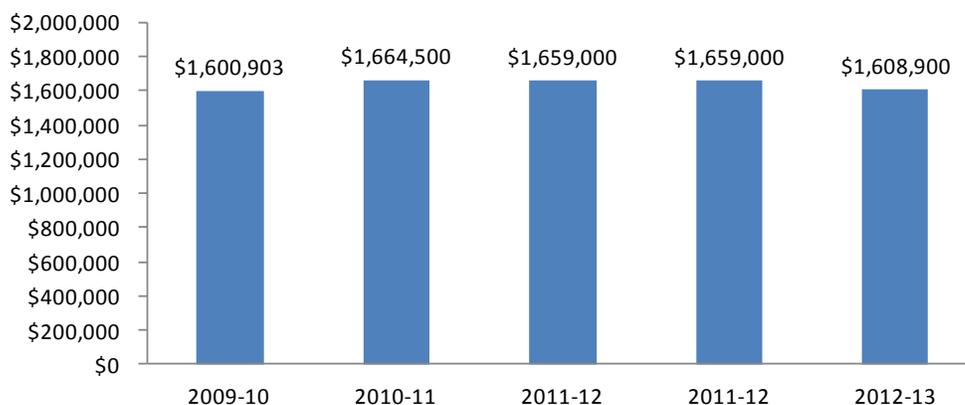
Revenues for sewer charges are projected to remain unchanged over the 2011-12 budget. Sewer charges are billed based on the amount of water used. The charges cover both sewer line maintenance and the treatment of sewage. A discount is provided in the summer months for single family homes due to the increased usage that does not enter the sanitary sewer system. Sewer rates were increased 3% on May 1st and include the \$0.37/1000 gallon charge to cover the contract from Lake County for the sewage that is attributable to County's sewer lines.

#### **7. State Income Tax**

**012-2013 Budget \$1,608,900**

The Village receives 1/10 of the net tax receipts collected by the State. The distribution of income tax is based upon population. All of this revenue is deposited into the Village's General Fund. The estimate for the 2012-2013 budget is based on projections provided by the Illinois Municipal League. This revenue source is tied to the economy and as the economy expands and contracts, State Income Tax follows this trend. Due to the State's fiscal problems, there has been discussion on reducing the amount of State Income Tax that is distributed to local government. Currently the State is 3 -4 months in arrears in paying this revenue to the Village.

### **Income Tax**



## 8. TIF (Tax Increment Financing) Receipts

012-2013 Budget \$2,650,000

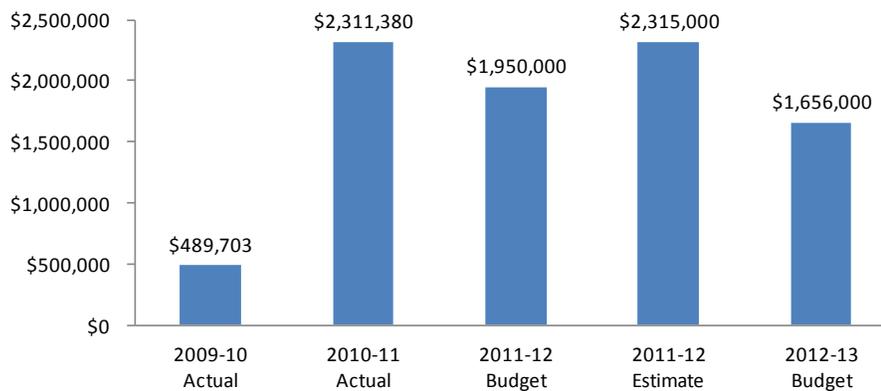
The Village's Tax Increment Financing District was established to provide for improvements to the downtown area of the Village. Property taxes above a frozen equalized assessed valuation (EAV) are received to fund these improvements. The TIF was due to terminate in 2009; however the Village was successful in obtaining State legislation to extend the TIF for an additional 12 years. As part of the extension approval process, the Village has agreed to rebate 70% of the property taxes collected to the taxing bodies affected by the TIF. The rebates began with the 2009 taxes that the Village received in 2010. As the EAV has increased in the TIF area, the TIF receipts have increased.

## 9. Gas and Electric Utility Tax

012-2013 Budget \$1,656,000

Due to revenue decreases in Sales and other taxes, the Village Board approved new taxes on gas and electric. These taxes became effective on January 1, 2010; however, the ordinance included a sunset clause in which the taxes expire on April 30 of every year unless the board takes action to renew them. The Village Board has reduced the gas utility tax twice since it was enacted and the rate for the gas utility tax is now 2% compared to 5% when enacted.

### Electric & Gas Utility Tax

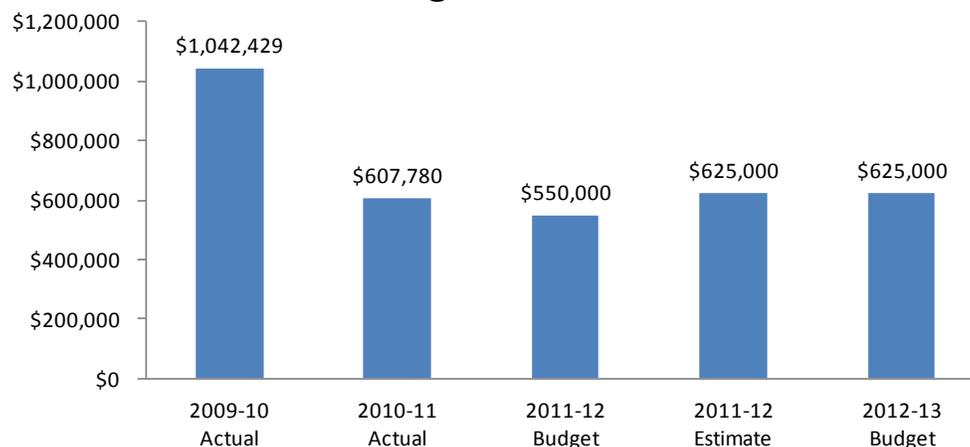


## 10. Building Permits & Fees Receipts

2012-2013 Budget \$625,000

Revenues from Building Permits and Plan Review fees are projected to increase 13% due to the completion of the School Street Development and continued interest in the Downtown Area Retail and Restaurant market. The Commercial/Industrial sector has remaining land available for development; however, with the current downturn in the economy, this activity has declined. The following chart shows the history of building permit revenue. Any future spikes in this revenue due to commercial/industrial construction should be looked at as one time revenue.

### Building Permits/Fees

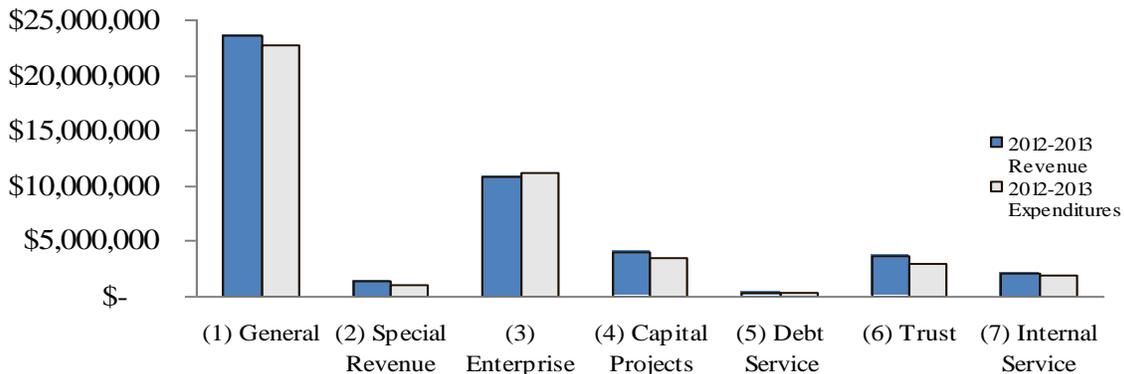


## Budget Summary - All Funds

Fund	2012-2013		2012-2013	
	Revenue	% of Total	Expenditures	% of Total
GENERAL FUND (1)	\$ 23,662,210	51.40%	\$ 22,677,390	52.16%
MOTOR FUEL TAX FUND (2)	\$ 505,100	1.10%	\$ 75,100	0.17%
EMERGENCY TELEPHONE SYSTEM (2)	\$ 295,000	0.64%	\$ 303,230	0.70%
COMMUTER PARKING FUND (2)	\$ 337,000	0.73%	\$ 314,430	0.72%
FIRE FUND (2)	\$ 4,000	0.01%	\$ 19,000	0.04%
FOREIGN FIRE INSURANCE TAX FUND (2)	\$ 41,000	0.09%	\$ 75,000	0.17%
TIMBER CREEK SPECIAL SERVICE AREA (2)	\$ 19,800	0.04%	\$ 22,720	0.05%
CONCORD AT INTERLAKEN SPECIAL SERVICE AREA (2)	\$ 24,120	0.05%	\$ 24,020	0.06%
HOTEL/MOTEL TAX FUND (2)	\$ 252,000	0.55%	\$ 211,100	0.49%
WATER & SEWER (3)	\$ 7,983,940	17.34%	\$ 8,285,890	19.06%
LIBERTYVILLE SPORTS COMPLEX (3)	\$ 2,893,520	6.28%	\$ 2,893,520	6.65%
CAPITAL IMPROVEMENT (4)	\$ 979,600	2.13%	\$ 975,800	2.24%
TAX INCREMENT FINANCING (4)	\$ 2,650,250	5.76%	\$ 2,204,000	5.07%
IMPACT FEE FUND (4)	\$ -	0.00%	\$ -	0.00%
PARK IMPROVEMENT FUND (4)	\$ 145,800	0.32%	\$ 186,860	0.43%
PUBLIC BUILDINGS IMPROVEMENT FUND (4)	\$ 162,080	0.35%	\$ 177,080	0.41%
GENERAL BOND & INTEREST (5)	\$ 214,940	0.47%	\$ 213,730	0.49%
SALES TAX BOND FUND (5)	\$ 74,190	0.16%	\$ 74,790	0.17%
POLICE PENSION FUND (6)	\$ 2,071,200	4.50%	\$ 1,738,480	4.00%
FIREFIGHTER PENSION FUND (6)	\$ 1,598,000	3.47%	\$ 1,168,300	2.69%
FLEET SERVICES & REPLACEMENT FUND (7)	\$ 1,630,080	3.54%	\$ 1,406,050	3.23%
TECHNOLOGY EQUIPMENT REPLACEMENT FUND (7)	\$ 495,460	1.08%	\$ 433,920	1.00%
<b>Totals</b>	<b>\$ 46,039,290</b>	<b>100%</b>	<b>\$ 43,480,410</b>	<b>100.00%</b>

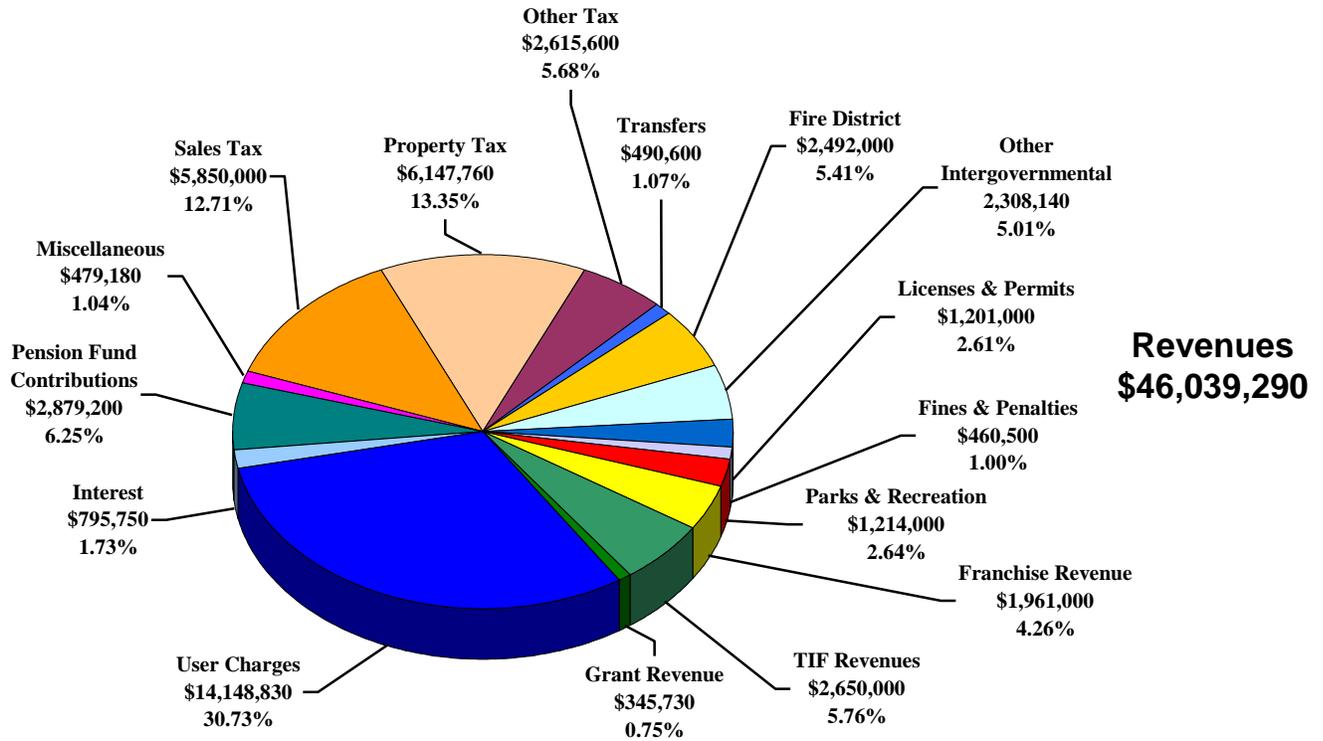
## Budget Summary - Fund Types

Fund Type	2012-2013		2012-2013	
	Revenue	% of Total	Expenditures	% of Total
(1) General	\$ 23,662,210	51.40%	\$ 22,677,390	52.16%
(2) Special Revenue	\$ 1,478,020	3.21%	\$ 1,044,600	2.40%
(3) Enterprise	\$ 10,877,460	23.63%	\$ 11,179,410	25.71%
(4) Capital Projects	\$ 3,937,730	8.55%	\$ 3,543,740	8.15%
(5) Debt Service	\$ 289,130	0.63%	\$ 288,520	0.66%
(6) Trust	\$ 3,669,200	7.97%	\$ 2,906,780	6.69%
(7) Internal Service	\$ 2,125,540	4.62%	\$ 1,839,970	4.23%
<b>Totals</b>	<b>\$ 46,039,290</b>	<b>100%</b>	<b>\$ 43,480,410</b>	<b>100%</b>

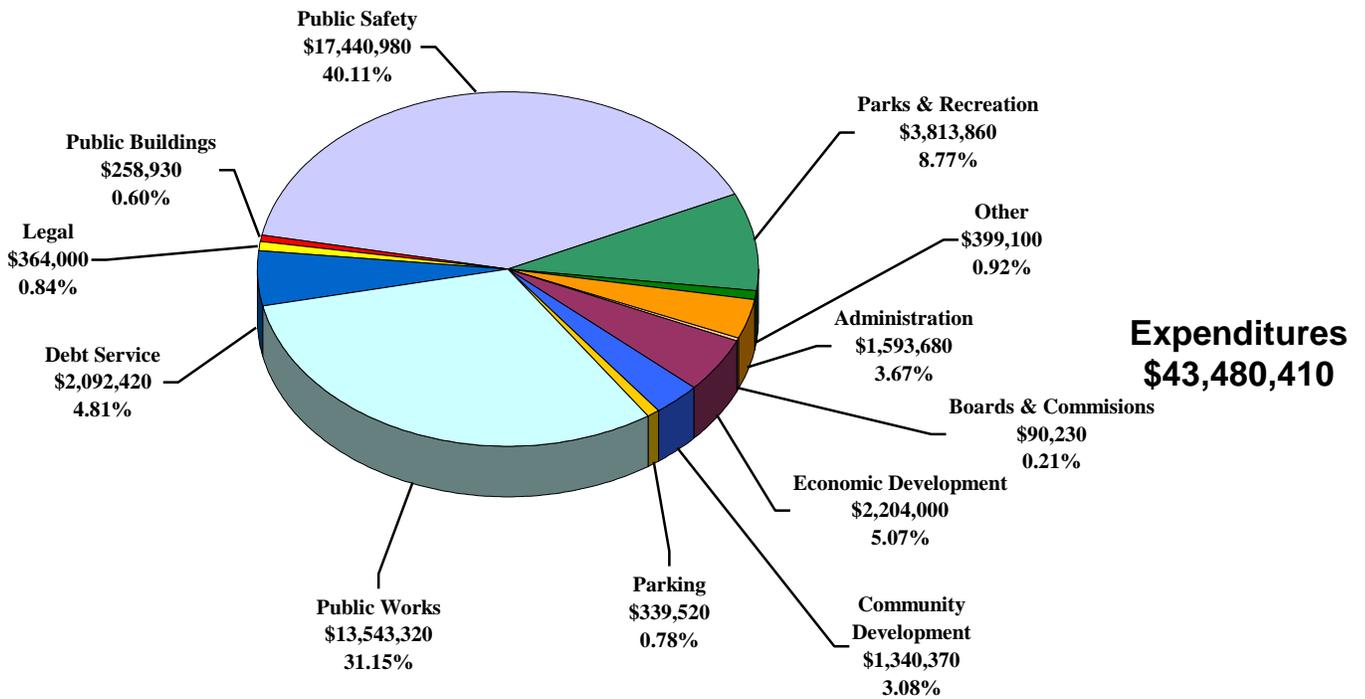


# ALL TOTAL FUNDS

## 2012-2013 Budgeted Revenues



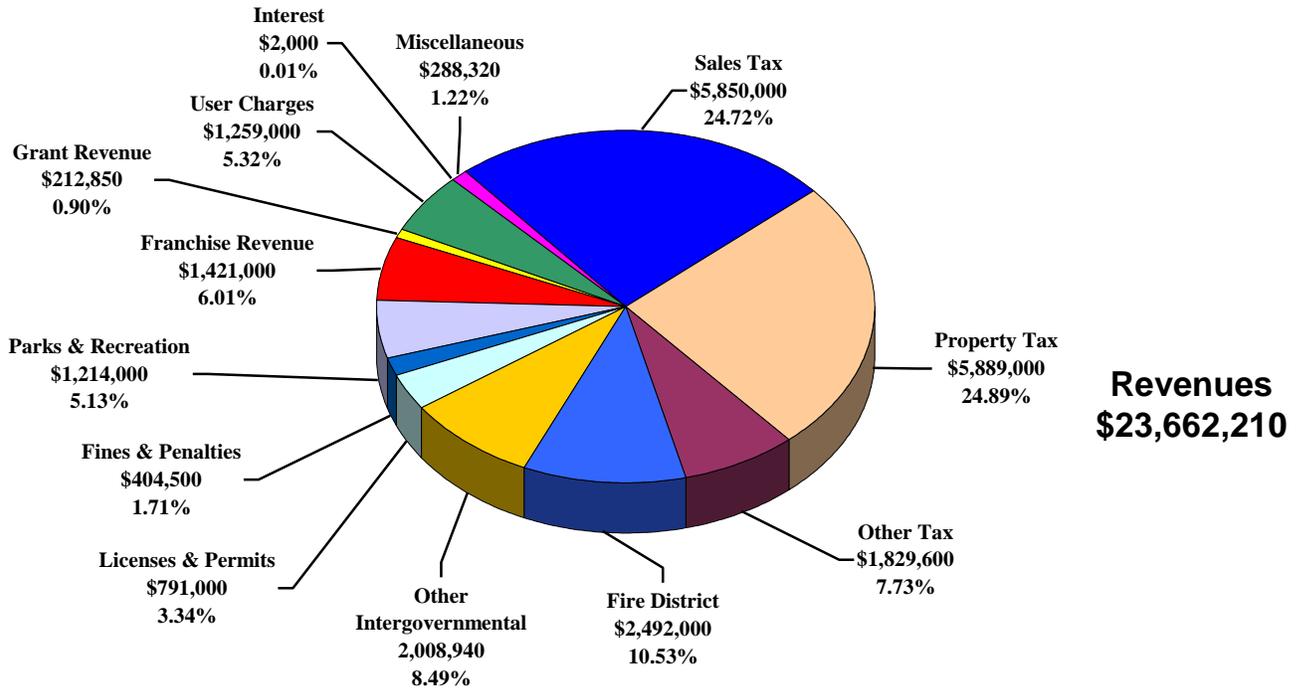
## 2012-13 Budgeted Expenditures



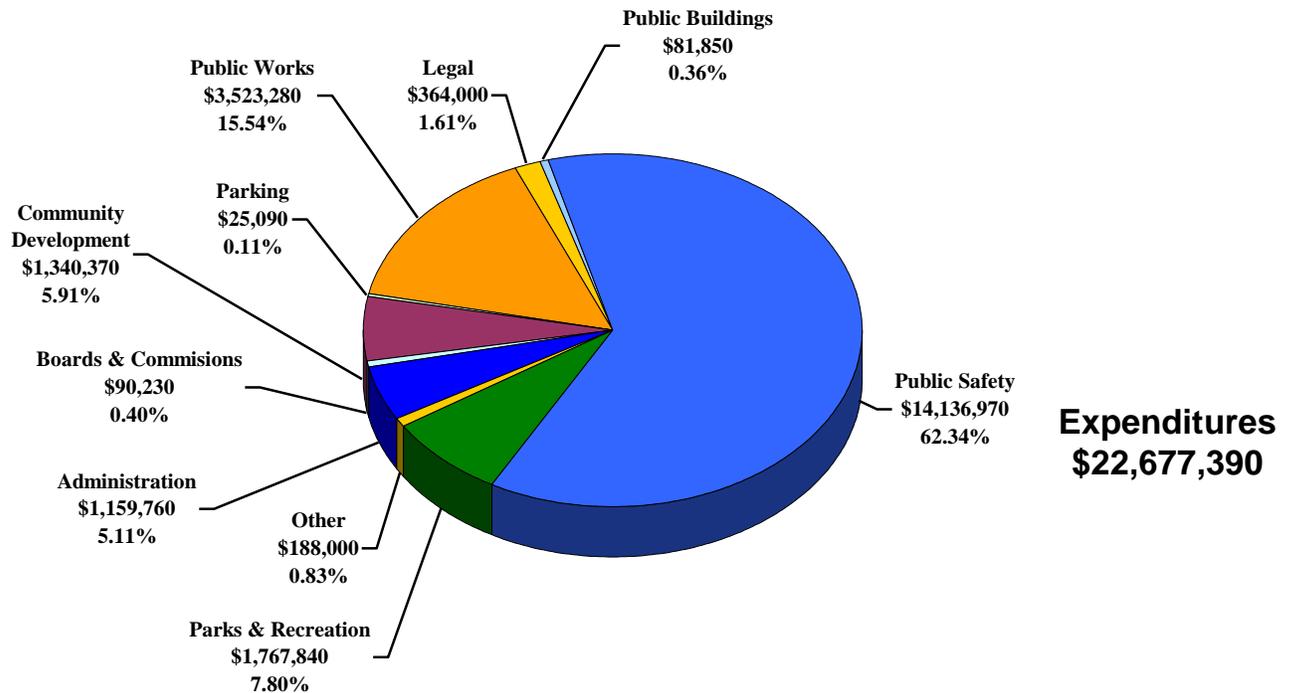


# GENERAL FUND

## 2012-2013 Budgeted Revenues



## 2012 -2013 Budgeted Expenditures



Village of Libertyville  
 Summary of Revenues and Expenditures  
 All Funds  
 Fiscal Years Ending April 30, 2011-2013

	Governmental Funds			Enterprise Funds		
	Actual 2010-2011	Estimated 2011-2012	Budget 2012-13	Actual 2010-2011	Estimated 2011-2012	Budget 2012-13
<b>Revenues</b>						
Sales Tax	\$ 5,800,190	\$ 5,800,000	\$ 5,850,000	\$ -	\$ -	\$ -
Property Tax	\$ 5,808,640	\$ 6,026,450	\$ 6,147,760	\$ -	\$ -	\$ -
Other Tax	\$ 3,397,630	\$ 3,360,920	\$ 2,615,600	\$ -	\$ -	\$ -
Fire District	\$ 2,386,050	\$ 2,452,100	\$ 2,492,000	\$ -	\$ -	\$ -
Other Intergovernmental	\$ 2,341,180	\$ 2,026,940	\$ 2,308,140	\$ -	\$ -	\$ -
Licenses & Permits	\$ 1,263,190	\$ 1,217,500	\$ 1,201,000	\$ -	\$ -	\$ -
Fines & Penalties	\$ 426,110	\$ 545,000	\$ 404,500	\$ 31,710	\$ 32,600	\$ 33,000
Park & Recreation	\$ 1,155,760	\$ 1,187,120	\$ 1,214,000	\$ -	\$ -	\$ -
Franchise Revenue	\$ 1,594,560	\$ 1,697,810	\$ 1,691,000	\$ -	\$ -	\$ -
TIF Revenues	\$ 2,458,540	\$ 2,650,640	\$ 2,650,000	\$ -	\$ -	\$ -
Grant Revenue	\$ 121,150	\$ 267,920	\$ 345,730	\$ -	\$ -	\$ -
User Charges	\$ 1,881,280	\$ 2,286,370	\$ 2,012,000	\$ 9,155,980	\$ 10,086,950	\$ 10,465,050
Interest	\$ 11,460	\$ 5,070	\$ 3,850	\$ 8,210	\$ 1,570	\$ 1,000
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pension Fund Contributions	\$ 477,260	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 176,310	\$ 131,920	\$ 129,190	\$ 456,000	\$ 505,000	\$ 361,410
Miscellaneous	\$ 525,280	\$ 375,650	\$ 302,320	\$ 187,440	\$ 44,350	\$ 17,000
<b>Total Revenues</b>	<b>\$ 29,824,590</b>	<b>\$ 30,031,410</b>	<b>\$ 29,367,090</b>	<b>\$ 9,839,340</b>	<b>\$ 10,670,470</b>	<b>\$ 10,877,460</b>
<b>Expenditures:</b>						
Administration	\$ 1,094,170	\$ 1,156,970	\$ 1,159,760	\$ -	\$ -	\$ -
Boards & Commissions	\$ 86,450	\$ 95,950	\$ 90,230	\$ -	\$ -	\$ -
Legal	\$ 441,130	\$ 453,200	\$ 364,000	\$ -	\$ -	\$ -
Public Buildings	\$ 171,480	\$ 141,810	\$ 258,930	\$ -	\$ -	\$ -
Economic Development	\$ 1,855,320	\$ 2,800,290	\$ 2,204,000	\$ -	\$ -	\$ -
Community Development	\$ 1,240,900	\$ 1,301,980	\$ 1,340,370	\$ -	\$ -	\$ -
Parking	\$ 261,270	\$ 326,400	\$ 339,520	\$ -	\$ -	\$ -
Public Works	\$ 4,190,280	\$ 4,197,900	\$ 4,620,920	\$ 7,839,100	\$ 6,417,010	\$ 7,516,350
Public Safety	\$ 13,783,840	\$ 13,793,330	\$ 14,534,200	\$ -	\$ -	\$ -
Parks & Recreation	\$ 1,963,210	\$ 1,986,400	\$ 1,954,700	\$ 2,425,910	\$ 2,103,250	\$ 1,859,160
Debt Service	\$ 739,970	\$ 289,870	\$ 288,520	\$ 1,091,530	\$ 1,791,310	\$ 1,803,900
Other	\$ 355,530	\$ 357,460	\$ 399,100	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 26,183,550</b>	<b>\$ 26,901,560</b>	<b>\$ 27,554,250</b>	<b>\$ 11,356,540</b>	<b>\$ 10,311,570</b>	<b>\$ 11,179,410</b>
Net increase (Decrease) in Fund Balance	\$ 3,641,040	\$ 3,129,850	\$ 1,812,840	\$ (1,517,200)	\$ 358,900	\$ (301,950)
Fund Balance- May 1	\$ 5,905,490	\$ 9,546,530	\$ 12,676,380	\$ 20,589,940	\$ 19,150,920	\$ 19,509,820
Fund Balance Adjustment	\$ 78,180			\$ 78,180		
<b>Fund Balance-April 30</b>	<b>\$ 9,546,530</b>	<b>\$ 12,676,380</b>	<b>\$ 14,489,220</b>	<b>\$ 19,150,920</b>	<b>\$ 19,509,820</b>	<b>\$ 19,207,870</b>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 All Funds  
 Fiscal Years Ending April 30, 2011-2013

Internal Service Funds			Fiduciary Funds			Total All Funds		
Actual 2010-2011	Estimated 2011-2012	Budget 2012-13	Actual 2010-2011	Estimated 2011-2012	Budget 2012-13	Actual 2010-2011	Estimated 2011-2012	Budget 2012-13
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,800,190	\$ 5,800,000	\$ 5,850,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,808,640	\$ 6,026,450	\$ 6,147,760
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,397,630	\$ 3,360,920	\$ 2,615,600
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,386,050	\$ 2,452,100	\$ 2,492,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,341,180	\$ 2,026,940	\$ 2,308,140
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,263,190	\$ 1,217,500	\$ 1,201,000
\$ 29,140	\$ 23,000	\$ 23,000	\$ -	\$ -	\$ -	\$ 486,960	\$ 600,600	\$ 460,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,155,760	\$ 1,187,120	\$ 1,214,000
\$ 257,780	\$ 274,450	\$ 270,000	\$ -	\$ -	\$ -	\$ 1,852,340	\$ 1,972,260	\$ 1,961,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,458,540	\$ 2,650,640	\$ 2,650,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,150	\$ 267,920	\$ 345,730
\$ 1,444,470	\$ 1,368,450	\$ 1,671,780	\$ -	\$ -	\$ -	\$ 12,481,730	\$ 13,741,770	\$ 14,148,830
\$ 730	\$ 750	\$ 900	\$ 2,513,340	\$ 352,690	\$ 790,000	\$ 2,533,740	\$ 360,080	\$ 795,750
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 2,813,140	\$ 2,866,900	\$ 2,879,200	\$ 3,290,400	\$ 2,866,900	\$ 2,879,200
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 632,310	\$ 636,920	\$ 490,600
\$ 197,120	\$ 157,680	\$ 159,860	\$ -	\$ -	\$ -	\$ 909,840	\$ 577,680	\$ 479,180
<u>\$ 1,929,240</u>	<u>\$ 1,824,330</u>	<u>\$ 2,125,540</u>	<u>\$ 5,326,480</u>	<u>\$ 3,219,590</u>	<u>\$ 3,669,200</u>	<u>\$ 46,919,650</u>	<u>\$ 45,745,800</u>	<u>\$ 46,039,290</u>
\$ 379,990	\$ 352,250	\$ 433,920	\$ -	\$ -	\$ -	\$ 1,474,160	\$ 1,509,220	\$ 1,593,680
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,450	\$ 95,950	\$ 90,230
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 441,130	\$ 453,200	\$ 364,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,480	\$ 141,810	\$ 258,930
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,855,320	\$ 2,800,290	\$ 2,204,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,900	\$ 1,301,980	\$ 1,340,370
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261,270	\$ 326,400	\$ 339,520
\$ 1,308,140	\$ 1,260,830	\$ 1,406,050	\$ -	\$ -	\$ -	\$ 13,337,520	\$ 11,875,740	\$ 13,543,320
\$ -	\$ -	\$ -	\$ 1,196,590	\$ 3,732,170	\$ 2,906,780	\$ 14,980,430	\$ 17,525,500	\$ 17,440,980
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,389,120	\$ 4,089,650	\$ 3,813,860
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,831,500	\$ 2,081,180	\$ 2,092,420
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,510	\$ 357,460	\$ 399,100
<u>\$ 1,688,130</u>	<u>\$ 1,613,080</u>	<u>\$ 1,839,970</u>	<u>\$ 1,196,590</u>	<u>\$ 3,732,170</u>	<u>\$ 2,906,780</u>	<u>\$ 40,424,790</u>	<u>\$ 42,558,380</u>	<u>\$ 43,480,410</u>
\$ 241,110	\$ 211,250	\$ 285,570	\$ 4,129,890	\$ (512,580)	\$ 762,420	\$ 6,494,860	\$ 3,187,420	\$ 2,558,880
\$ 2,974,890	\$ 3,216,000	\$ 3,427,250	\$ 35,850,260	\$ 40,078,510	\$ 39,565,930	\$ 65,320,580	\$ 71,991,980	\$ 75,179,400
			\$ 98,360			\$ 176,540		
<u>\$ 3,216,000</u>	<u>\$ 3,427,250</u>	<u>\$ 3,712,820</u>	<u>\$ 40,078,510</u>	<u>\$ 39,565,930</u>	<u>\$ 40,328,350</u>	<u>\$ 71,991,980</u>	<u>\$ 75,179,400</u>	<u>\$ 77,738,280</u>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Governmental Funds  
 Fiscal Years Ending April 30, 2011-2013

	<b>General Fund</b>			<b>Special Revenue Funds</b>		
	Actual 2010-2011	Estimated 2011-12	Budget 2012-13	Actual 2010-2011	Estimated 2011-12	Budget 2012-13
<b>Revenues</b>						
Sales Tax	\$ 5,800,190	\$ 5,800,000	\$ 5,850,000			
Property Tax	\$ 5,575,400	\$ 5,763,210	\$ 5,889,000	\$ 44,130	\$ 43,430	\$ 43,920
Other Tax	\$ 2,491,600	\$ 2,486,000	\$ 1,829,600	\$ 906,030	\$ 874,920	\$ 786,000
Fire District	\$ 2,386,050	\$ 2,452,100	\$ 2,492,000			
Other Intergovernmental	\$ 1,988,300	\$ 2,026,940	\$ 2,008,940	\$ -	\$ -	\$ -
Licenses & Permits	\$ 860,840	\$ 807,500	\$ 791,000			
Fines & Penalties	\$ 426,110	\$ 545,000	\$ 404,500			
Park & Recreation	\$ 1,155,760	\$ 1,187,120	\$ 1,214,000			
Franchise Revenue	\$ 1,337,280	\$ 1,423,360	\$ 1,421,000			
TIF Revenues						
Grant Revenue	\$ 119,650	\$ 175,000	\$ 212,850			
User Charges	\$ 1,147,610	\$ 1,456,500	\$ 1,259,000	\$ 646,010	\$ 654,870	\$ 643,000
Interest	\$ 4,830	\$ 2,800	\$ 2,000	\$ 5,750	\$ 1,470	\$ 1,100
Bond Proceeds						
Pension Contributions						
Transfers	\$ 40,000	\$ -	\$ -			
Miscellaneous	\$ 448,880	\$ 352,040	\$ 288,320	\$ 13,490	\$ 5,800	\$ 4,000
<b>Total Revenues</b>	<b>\$ 23,782,500</b>	<b>\$ 24,477,570</b>	<b>\$ 23,662,210</b>	<b>\$ 1,615,410</b>	<b>\$ 1,580,490</b>	<b>\$ 1,478,020</b>
<b>Expenditures:</b>						
Administration	\$ 1,094,170	\$ 1,156,970	\$ 1,159,760			
Boards & Commissions	\$ 86,450	\$ 95,950	\$ 90,230			
Legal	\$ 441,130	\$ 453,200	\$ 364,000			
Public Buildings	\$ 115,800	\$ 78,890	\$ 81,850			
Economic Development						
Community Development	\$ 1,240,900	\$ 1,301,980	\$ 1,340,370			
Parking	\$ 34,990	\$ 20,920	\$ 25,090	\$ 226,280	\$ 305,480	\$ 314,430
Public Works	\$ 3,251,550	\$ 3,231,980	\$ 3,523,280	\$ 384,810	\$ 697,860	\$ 121,840
Public Safety	\$ 13,407,930	\$ 13,493,580	\$ 14,136,970	\$ 375,910	\$ 299,750	\$ 397,230
Parks & Recreation	\$ 1,863,250	\$ 1,869,980	\$ 1,767,840			
Debt Service						
Other	\$ 188,350	\$ 184,750	\$ 188,000	\$ 167,180	\$ 172,710	\$ 211,100
<b>Total Expenditures</b>	<b>\$ 21,724,520</b>	<b>\$ 21,888,200</b>	<b>\$ 22,677,390</b>	<b>\$ 1,154,180</b>	<b>\$ 1,475,800</b>	<b>\$ 1,044,600</b>
Net increase (Decrease) in Fund Balance	\$ 2,057,980	\$ 2,589,370	\$ 984,820	\$ 461,230	\$ 104,690	\$ 433,420
Fund Balance- May 1	\$ 2,163,450	\$ 4,221,430	\$ 6,810,800	\$ 1,850,540	\$ 2,311,770	\$ 2,416,460
<b>Fund Balance-April 30</b>	<b>\$ 4,221,430</b>	<b>\$ 6,810,800</b>	<b>\$ 7,795,620</b>	<b>\$ 2,311,770</b>	<b>\$ 2,416,460</b>	<b>\$ 2,849,880</b>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Governmental Funds  
 Fiscal Years Ending April 30, 2011-2013

<b>Debt Service Funds</b>			<b>Capital Project Funds</b>			<b>Total Governmental Funds</b>		
Actual 2010-2011	Estimated 2011-12	Budget 2012-13	Actual 2010-2011	Estimated 2011-12	Budget 2012-13	Actual 2010-2011	Estimated 2011-12	Budget 2012-13
\$ -	\$ -	\$ -				\$ 5,800,190	\$ 5,800,000	\$ 5,850,000
\$ 189,110	\$ 219,810	\$ 214,840				\$ 5,808,640	\$ 6,026,450	\$ 6,147,760
						\$ 3,397,630	\$ 3,360,920	\$ 2,615,600
						\$ 2,386,050	\$ 2,452,100	\$ 2,492,000
			\$ 352,880	\$ -	\$ 299,200	\$ 2,341,180	\$ 2,026,940	\$ 2,308,140
			\$ 402,350	\$ 410,000	\$ 410,000	\$ 1,263,190	\$ 1,217,500	\$ 1,201,000
						\$ 426,110	\$ 545,000	\$ 404,500
						\$ 1,155,760	\$ 1,187,120	\$ 1,214,000
			\$ 257,280	\$ 274,450	\$ 270,000	\$ 1,594,560	\$ 1,697,810	\$ 1,691,000
			\$ 2,458,540	\$ 2,650,640	\$ 2,650,000	\$ 2,458,540	\$ 2,650,640	\$ 2,650,000
			\$ 1,500	\$ 92,920	\$ 132,880	\$ 121,150	\$ 267,920	\$ 345,730
			\$ 87,660	\$ 175,000	\$ 110,000	\$ 1,881,280	\$ 2,286,370	\$ 2,012,000
\$ 80	\$ 150	\$ 100	\$ 800	\$ 650	\$ 650	\$ 11,460	\$ 5,070	\$ 3,850
\$ -	\$ -	\$ -				\$ -	\$ -	\$ -
\$ 477,260						\$ 477,260	\$ -	\$ -
\$ 81,310	\$ 76,920	\$ 74,190	\$ 55,000	\$ 55,000	\$ 55,000	\$ 176,310	\$ 131,920	\$ 129,190
\$ -		\$ -	\$ 62,910	\$ 17,810	\$ 10,000	\$ 525,280	\$ 375,650	\$ 302,320
<u>\$ 747,760</u>	<u>\$ 296,880</u>	<u>\$ 289,130</u>	<u>\$ 3,678,920</u>	<u>\$ 3,676,470</u>	<u>\$ 3,937,730</u>	<u>\$ 29,824,590</u>	<u>\$ 30,031,410</u>	<u>\$ 29,367,090</u>
						\$ 1,094,170	\$ 1,156,970	\$ 1,159,760
						\$ 86,450	\$ 95,950	\$ 90,230
						\$ 441,130	\$ 453,200	\$ 364,000
			\$ 55,680	\$ 62,920	\$ 177,080	\$ 171,480	\$ 141,810	\$ 258,930
			\$ 1,855,320	\$ 2,800,290	\$ 2,204,000	\$ 1,855,320	\$ 2,800,290	\$ 2,204,000
						\$ 1,240,900	\$ 1,301,980	\$ 1,340,370
						\$ 261,270	\$ 326,400	\$ 339,520
			\$ 553,920	\$ 268,060	\$ 975,800	\$ 4,190,280	\$ 4,197,900	\$ 4,620,920
						\$ 13,783,840	\$ 13,793,330	\$ 14,534,200
			\$ 99,960	\$ 116,420	\$ 186,860	\$ 1,963,210	\$ 1,986,400	\$ 1,954,700
\$ 739,970	\$ 289,870	\$ 288,520				\$ 739,970	\$ 289,870	\$ 288,520
			\$ -	\$ -	\$ -	\$ 355,530	\$ 357,460	\$ 399,100
<u>\$ 739,970</u>	<u>\$ 289,870</u>	<u>\$ 288,520</u>	<u>\$ 2,564,880</u>	<u>\$ 3,247,690</u>	<u>\$ 3,543,740</u>	<u>\$ 26,183,550</u>	<u>\$ 26,901,560</u>	<u>\$ 27,554,250</u>
\$ 7,790	\$ 7,010	\$ 610	\$ 1,114,040	\$ 428,780	\$ 393,990	\$ 3,641,040	\$ 3,129,850	\$ 1,812,840
\$ 536,380	\$ 544,170	\$ 551,180	\$ 1,355,120	\$ 2,469,160	\$ 2,897,940	\$ 5,905,490	\$ 9,546,530	\$ 12,676,380
<u>\$ 544,170</u>	<u>\$ 551,180</u>	<u>\$ 551,790</u>	<u>\$ 2,469,160</u>	<u>\$ 2,897,940</u>	<u>\$ 3,291,930</u>	<u>\$ 9,546,530</u>	<u>\$ 12,676,380</u>	<u>\$ 14,489,220</u>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Enterprise Funds  
 Fiscal Years Ending April 30, 2011-2013

	Water and Sewer Fund			Sports Complex			Total Enterprise Funds		
	Actual 2010-2011	Estimated 2011-2012	Budget 2012-2013	Actual 2010-2011	Estimated 2011-2012	Budget 2012-2013	Actual 2010-2011	Estimated 2011-2012	Budget 2012-2013
<b>Revenues</b>									
Sales Tax							\$ -	\$ -	\$ -
Property Tax	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental							\$ -	\$ -	\$ -
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties	\$ 31,710	\$ 32,600	\$ 33,000				\$ 31,710	\$ 32,600	\$ 33,000
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue							\$ -	\$ -	\$ -
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue							\$ -	\$ -	\$ -
User Charges	\$ 6,840,790	\$ 7,472,720	\$ 7,932,940	\$ 2,315,190	\$ 2,614,230	\$ 2,532,110	\$ 9,155,980	\$ 10,086,950	\$ 10,465,050
Interest	\$ 8,210	\$ 1,570	\$ 1,000	\$ -	\$ -	\$ -	\$ 8,210	\$ 1,570	\$ 1,000
Bond Proceeds							\$ -	\$ -	\$ -
Pension Contributions							\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ 456,000	\$ 505,000	\$ 361,410	\$ 456,000	\$ 505,000	\$ 361,410
Miscellaneous	\$ 56,870	\$ 44,350	\$ 17,000	\$ 130,570	\$ -	\$ -	\$ 187,440	\$ 44,350	\$ 17,000
<b>Total Revenues</b>	<b>\$ 6,937,580</b>	<b>\$ 7,551,240</b>	<b>\$ 7,983,940</b>	<b>\$ 2,901,760</b>	<b>\$ 3,119,230</b>	<b>\$ 2,893,520</b>	<b>\$ 9,839,340</b>	<b>\$ 10,670,470</b>	<b>\$ 10,877,460</b>
<b>Expenditures:</b>									
Administration							\$ -	\$ -	\$ -
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works	\$ 7,839,100	\$ 6,417,010	\$ 7,516,350				\$ 7,839,100	\$ 6,417,010	\$ 7,516,350
Public Safety							\$ -	\$ -	\$ -
Parks & Recreation				\$ 2,425,910	\$ 2,103,250	\$ 1,859,160	\$ 2,425,910	\$ 2,103,250	\$ 1,859,160
Debt Service	\$ 186,070	\$ 766,900	\$ 769,540	\$ 905,460	\$ 1,024,410	\$ 1,034,360	\$ 1,091,530	\$ 1,791,310	\$ 1,803,900
Other							\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 8,025,170</b>	<b>\$ 7,183,910</b>	<b>\$ 8,285,890</b>	<b>\$ 3,331,370</b>	<b>\$ 3,127,660</b>	<b>\$ 2,893,520</b>	<b>\$ 11,356,540</b>	<b>\$ 10,311,570</b>	<b>\$ 11,179,410</b>
Net increase (Decrease) in Fund Balance	\$ (1,087,590)	\$ 367,330	\$ (301,950)	\$ (429,610)	\$ (8,430)	\$ -	\$ (1,517,200)	\$ 358,900	\$ (301,950)
Fund Balance- May 1	\$ 22,081,790	\$ 21,120,110	\$ 21,487,440	\$ (1,491,850)	\$ (1,969,190)	\$ (1,977,620)	\$ 20,589,940	\$ 19,150,920	\$ 19,509,820
Fund Balance Adjustment	\$ 125,910			\$ (47,730)			\$ 78,180		
<b>Fund Balance-April 30</b>	<b>\$ 21,120,110</b>	<b>\$ 21,487,440</b>	<b>\$ 21,185,490</b>	<b>\$ (1,969,190)</b>	<b>\$ (1,977,620)</b>	<b>\$ (1,977,620)</b>	<b>\$ 19,150,920</b>	<b>\$ 19,509,820</b>	<b>\$ 19,207,870</b>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Internal Service Funds  
 Fiscal Years Ending April 30, 2011-2013

	Fleet Service & Replacement Fund			Technology Equip & Replacement Fund			Total Internal Service Funds		
	Actual 2010-2011	Estimated 2011-2012	Budget 2012-2013	Actual 2010-2011	Estimated 2011-2012	Budget 2012-2013	Actual 2010-2011	Estimated 2011-2012	Budget 2012-2013
<b>Revenues</b>									
Sales Tax							\$ -	\$ -	\$ -
Property Tax							\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental							\$ -	\$ -	\$ -
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties	\$29,140	\$23,000	\$23,000				\$ 29,140	\$ 23,000	\$ 23,000
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue				\$ 257,780	\$ 274,450	\$ 270,000	\$ 257,780	\$ 274,450	\$ 270,000
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue							\$ -	\$ -	\$ -
Charges for Services	\$1,342,470	\$1,266,450	\$1,569,780	\$ 102,000	\$ 102,000	\$ 102,000	\$ 1,444,470	\$ 1,368,450	\$ 1,671,780
Interest	\$640	\$600	\$800	\$ 90	\$ 150	\$ 100	\$ 730	\$ 750	\$ 900
Pension Contributions									
Transfers							\$ -	\$ -	\$ -
Miscellaneous	\$47,810	\$35,900	\$36,500	\$ 149,310	\$ 121,780	\$ 123,360	\$ 197,120	\$ 157,680	\$ 159,860
<b>Total Revenues</b>	<b>\$1,420,060</b>	<b>\$1,325,950</b>	<b>\$1,630,080</b>	<b>\$ 509,180</b>	<b>\$ 498,380</b>	<b>\$ 495,460</b>	<b>\$ 1,929,240</b>	<b>\$ 1,824,330</b>	<b>\$ 2,125,540</b>
<b>Expenditures:</b>									
Administration				\$ 379,990	\$ 352,250	\$ 433,920	\$ 379,990	\$ 352,250	\$ 433,920
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works	\$1,308,140	\$1,260,830	\$1,406,050				\$ 1,308,140	\$ 1,260,830	\$ 1,406,050
Public Safety							\$ -	\$ -	\$ -
Parks & Recreation							\$ -	\$ -	\$ -
Debt Service							\$ -	\$ -	\$ -
Other							\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$1,308,140</b>	<b>\$1,260,830</b>	<b>\$1,406,050</b>	<b>\$ 379,990</b>	<b>\$ 352,250</b>	<b>\$ 433,920</b>	<b>\$ 1,688,130</b>	<b>\$ 1,613,080</b>	<b>\$ 1,839,970</b>
Net increase (Decrease) in Fund Balance	\$ 111,920	\$ 65,120	\$ 224,030	\$ 129,190	\$ 146,130	\$ 61,540	\$ 241,110	\$ 211,250	\$ 285,570
Fund Balance- May 1	\$3,010,220	\$3,122,140	\$3,187,260	\$ (35,330)	\$ 93,860	\$ 239,990	\$ 2,974,890	\$ 3,216,000	\$ 3,427,250
<b>Fund Balance-April 30</b>	<b>\$3,122,140</b>	<b>\$3,187,260</b>	<b>\$3,411,290</b>	<b>\$ 93,860</b>	<b>\$ 239,990</b>	<b>\$ 301,530</b>	<b>\$ 3,216,000</b>	<b>\$ 3,427,250</b>	<b>\$ 3,712,820</b>

Village of Libertyville  
 Summary of Revenues and Expenditures  
 Fiduciary Funds  
 Fiscal Years Ending April 30, 2011-2013

	Police Pension Fund			Fire Pension Fund			Total Fiduciary Funds		
	Actual	Estimated	Budget	Actual	Estimated	Budget	Actual	Estimated	Budget
	2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013
<b>Revenues</b>									
Sales Tax							\$ -	\$ -	\$ -
Property Tax							\$ -	\$ -	\$ -
Other Tax							\$ -	\$ -	\$ -
Parking Fees							\$ -	\$ -	\$ -
Fire District							\$ -	\$ -	\$ -
Other Intergovernmental							\$ -	\$ -	\$ -
Licenses & Permits							\$ -	\$ -	\$ -
Fines & Penalties							\$ -	\$ -	\$ -
Park & Recreation							\$ -	\$ -	\$ -
Franchise Revenue							\$ -	\$ -	\$ -
TIF Revenues							\$ -	\$ -	\$ -
Grant Revenue							\$ -	\$ -	\$ -
Charges for Services							\$ -	\$ -	\$ -
Interest	\$2,314,050	\$59,400	\$490,000	\$ 199,290	\$ 293,290	\$ 300,000	\$ 2,513,340	\$ 352,690	\$ 790,000
Pension Fund Contributions	\$1,556,200	\$1,572,060	\$1,581,200	\$ 1,256,940	\$ 1,294,840	\$ 1,298,000	\$ 2,813,140	\$ 2,866,900	\$ 2,879,200
Transfers							\$ -	\$ -	\$ -
Miscellaneous							\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 3,870,250</b>	<b>\$ 1,631,460</b>	<b>\$ 2,071,200</b>	<b>\$ 1,456,230</b>	<b>\$ 1,588,130</b>	<b>\$ 1,598,000</b>	<b>\$ 5,326,480</b>	<b>\$ 3,219,590</b>	<b>\$ 3,669,200</b>
<b>Expenditures:</b>									
Administration							\$ -	\$ -	\$ -
Boards & Commissions							\$ -	\$ -	\$ -
Legal							\$ -	\$ -	\$ -
Public Buildings							\$ -	\$ -	\$ -
Economic Development							\$ -	\$ -	\$ -
Community Development							\$ -	\$ -	\$ -
Parking							\$ -	\$ -	\$ -
Public Works							\$ -	\$ -	\$ -
Public Safety	\$ 1,556,490	\$ 1,660,050	\$ 1,738,480	\$ (359,900)	\$ 2,072,120	\$ 1,168,300	\$ 1,196,590	\$ 3,732,170	\$ 2,906,780
Parks & Recreation							\$ -	\$ -	\$ -
Debt Service							\$ -	\$ -	\$ -
Other							\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,556,490</b>	<b>\$ 1,660,050</b>	<b>\$ 1,738,480</b>	<b>\$ (359,900)</b>	<b>\$ 2,072,120</b>	<b>\$ 1,168,300</b>	<b>\$ 1,196,590</b>	<b>\$ 3,732,170</b>	<b>\$ 2,906,780</b>
Net increase (Decrease) in Fund Balance	\$ 2,313,760	\$ (28,590)	\$ 332,720	\$ 1,816,130	\$ (483,990)	\$ 429,700	\$ 4,129,890	\$ (512,580)	\$ 762,420
Fund Balance- May 1	\$19,422,120	\$21,735,880	\$21,707,290	\$16,428,140	\$18,342,630	\$17,858,640	\$ 35,850,260	\$ 40,078,510	\$ 39,565,930
Fund Balance Adjustment				\$ 98,360			\$ 98,360		
<b>Fund Balance-April 30</b>	<b>\$21,735,880</b>	<b>\$21,707,290</b>	<b>\$22,040,010</b>	<b>\$18,342,630</b>	<b>\$17,858,640</b>	<b>\$18,288,340</b>	<b>\$ 40,078,510</b>	<b>\$ 39,565,930</b>	<b>\$ 40,328,350</b>

## VILLAGE OF LIBERTYVILLE

### CAPITAL IMPROVEMENT PROJECT SUMMARY

The Village of Libertyville defines a capital expenditure as any item with a cost of \$500 or more with a useful life of greater than one year. A capital expenditure can be a routine expenditure that occurs in almost every budget cycle and will not have a significant impact on the operating budget. Examples of routine capital expenditures are vehicles, equipment purchases and minor building improvements. Capital expenditures can also be non-routine expenditures that occur infrequently in the budget but may span multiple years and improves or enhances a Village asset. Examples of non-routine capital expenditures are major roadway improvements, building construction and water and sewer system improvements.

The Village also has a fixed asset policy which provides for the capitalization of all Village owned assets with a value greater than the capitalization threshold for the asset type (generally above \$25,000) and having a useful life of more than one year. Capitalization thresholds vary from a 3 year life for a police squad to a 50 year period for buildings and roadways.

Included in the 2012-13 budget is a total of \$3,057,570 in capital expenditures. Of this total, \$659,190 is allocated to routine capital expenditures and \$2,398,380 is for non-routine capital expenditures. Following is a summary of the major non-routine capital projects that have been funded in the 2012-2013 budget.

Most of the capital improvement projects will not cause a substantial increase or a decrease in the current year operating budgets. As infrastructure is improved and replaced, maintenance costs generally decrease.

#### Major Non-Routine Capital Expenditures

Parking Improvements	\$345,000
Road System	\$670,300
Parks	\$0
Public Building	\$157,080
Sidewalk & Streetscape	\$146,000
Sanitary System	\$305,000
Water System	\$635,000
Wastewater Treatment System	<u>\$0</u>
 TOTAL	 <u>\$2,398,380</u>

#### Capital Expenditures by Fund

Motor Fuel Tax	\$0
Capital Improvement Fund	\$956,300
Water & Sewer Fund	\$940,000
Tax Increment Financing Fund	\$345,000
Public Building Improvement	<u>\$157,080</u>
 TOTAL	 <u>\$2,398,380</u>

<b>Annual Road Improvement Program</b>	<b>\$670,300</b>
Impact on Operating Budget –Reduction <\$10,000	
Lake Street Reconstruction .....	\$440,000
Paving Rehabilitation .....	\$224,200
Parking Lot Entrance Reconstruction- Library.....	\$6,100
<b>Parking Improvements</b>	<b>\$345,000</b>
Impact on Operating Budget –\$0	
Downtown Parking Lot Ground Parking Improvement .....	\$345,000
<b>Buildings</b>	<b>\$157,080</b>
Impact on Operating Budget –Decrease <\$3,000	
Driveway Replacement (Fire Station #1) .....	\$157,080
<b>Sidewalk &amp; Streetscape</b>	<b>\$146,000</b>
Impact on Operating Budget –Decrease <\$1,000	
Sidewalk Replacement .....	\$100,000
Petersen Road Streetscape Design.....	\$10,000
Downtown Streetscape Sidewalk & Railing Replacement.....	\$36,000
<b>Sanitary System</b>	<b>\$305,000</b>
Impact on Operating Budget –None	
West Austin Sanitary Sewer Replacement .....	\$100,000
Sewer Lining and Repairs.....	\$105,000
Rt. 21 & 137 Sanitary Sewer Relocation.....	\$100,000
<b>Water System</b>	<b>\$635,000</b>
Impact on Operating Budget –Decrease <\$10,000	
Rt. 21 & 137 Watermain Relocation.....	\$85,000
Lake Street Watermain Replacement .....	\$550,000
<b>Storm Sewer</b>	<b>\$140,000</b>
Impact on Operating Budget –Decrease <\$1,000	
Circle Drive Stormsewer Improvements.....	\$30,000
Rockland and Second Storm Sewer Replacement .....	\$10,000
Greentree Subdivision Storm Sewer Improvements .....	\$100,000

**Village of Libertyville  
Public Works Department  
Budget Year 2012-13**

Fund: Capital Improvement Fund  
 Account No. 40-00-00-6-773  
 Description: Annual Road Improvement Fund  
 Purpose: Funding for the Annual Pavement Rehabilitation Program on non federal-aid streets.  
 Typically combined with Motor Fuel Tax revenues to fund the annual street program.

Operating  
 Budget Impact: Reduction in pavement maintenance, < \$10,000 per year.

Item Description	2011/12 Budget	2011/12 Year End Estimate	2012/13 Request	Admin. Revisions	Approved Budget
<u>2012/13</u>					
Streets & Alleys	\$0	\$0	\$0	\$224,200	\$224,200
<u>2011/12</u>					
Dymond Road Reconstruction & Class C Pavement Patching	\$400,000	\$200,000	\$0	\$0	
<u>Project 0805</u>					
Dymond Road, Crane to 176 Design	\$0	\$0	\$0	\$0	
Dymond Road Streetlight Design	\$5,000	\$5,000	\$0	\$0	
Library Parking Lot Entrance			\$6,100	\$6,100	\$6,100
	\$405,000	\$205,000	\$6,100	\$230,300	\$230,300

**Village of Libertyville  
Public Works Department  
Budget Year 2012-13**

Fund: Capital Improvement Fund  
 Account No. 40-00-00-6-774  
 Description: Storm Sewer Improvements  
 Purpose: Storm Sewer Extensions, Improvements, and/or Replacement necessary to alleviate drainage problems by providing storm sewer capacity to convey runoff to downstream outlets.

- #1 Lake County Stormwater Management Commission (SMC) funding approvals in October and December 2006. The source of Village funding is approximately \$36,000 as a fee-in-lieu-of detention from the Sherborne Subdivision. SMC has approved \$14,000 in WMB grant assistance, plus approximately 20 hours of SMC staff time. Improvements include water quality enhancements, removal of invasive plant species and outfall structure modification. The facility is located at the southwest portion of the park and serves a 458-acre drainage area tributary to the Seavy Ditch, Lake Charles, Indian Creek and the Des Plaines River.
- #2 Nicholas-Dowden Storm Sewer: Replace 24" diameter pipe with 36" diameter to alleviate flooding along Crane Boulevard, W. Rockland Road, Carter Street and Garfield Avenue.
- #3 Flooding occurred on West Ellis during August 2007 on at least two occasions. An update of a previous study is needed to determine which improvement would be best suited to address this condition. This would include at least a portion of design of the improvement, as well.
- #4 Circle Drive Storm Sewer Replace 4" diameter pipe with 6" diameter pipe on both sides of the street for sump pump connections.
- #5 Flooding occurred at 429 Windsor Terrace during July 2011 on at least two occasions. Storm Sewer system re-modification at the intersection of Second Avenue and Rockland Road to alleviate drainage problem by providing storm sewer capacity to convey runoff to downstream outlets.
- #6 Replace existing Greentree subdivision sub-standard storm sewer system to alleviate blocked sump lines and damage claims from back-ups.

Operating Budget Impact: Minimal

Item Description	2011/12 Budget	2011/12 Year End Estimate	2012/13 Request	Admin. Revisions	Approved Budget
1. Chas. Brown Park Detention Facility Improvements Engineering Study & Design (study done by Christopher Burke)	\$0	\$0	\$0	\$0	
2. Nicholas-Dowden Storm Sewer Replace 24"dia. with 36"dia.	defer	defer	defer	defer	
3. West Ellis Storm water study	\$0	\$0	\$0	\$0	
4. Circle Drive Storm Sewer Improvement			\$30,000	\$30,000	30000
5. Rockland Road and Second Ave. Storm Sewer Improve.			\$10,000	\$10,000	10000
6. Greentree Sub. Storm Sewer Improvement			\$100,000	\$100,000	100000
	\$0	\$0	\$140,000	\$140,000	\$140,000

**Village of Libertyville  
Public Works Department  
Budget Year 2012-13**

Fund: Capital Improvement Fund  
 Account No. 40-00-00-6-781  
 Description: Federal Aid Eligible Routes  
 Purpose: Consultant engineering expenses for improvements on Village collector routes which have been designated as eligible for Federal funding (FAU)  
 Detail: Phase I (Project Development Report) and Phase II (Design) Engineering Services for Lake Street. Pavement rehabilitation/reconstruction between Butterfield Road and Milwaukee Avenue. Completion of Ph. I & II engineering is necessary before the project will be programmed for federal funding (which provides 70% of construction and construction engineering costs). Pavement rehabilitation/reconstruction costs are estimated to be in the range of \$1.15 - 1.25 million.

Operating  
Budget Impact:

Item Description	2011/12 Budget	2011/12 Year End Estimate	2012/13 Request	Admin. Revisions	Approved Budget
<u>Lake Street</u>					
Phase I & Phase II	\$0	\$0			
Phase III: Engineering			\$40,000	\$40,000	\$40,000
Phase III: Construction			\$400,000	\$400,000	\$400,000
	\$0	\$0	\$440,000	\$440,000	\$440,000

**Village of Libertyville  
Public Works Department  
Budget Year 2012-13**

Fund: Capital Improvement Fund  
 Account No. 40-00-00-6-784  
 Description: **Sidewalks and Bikepaths**  
 Purpose: Construction of new bike paths and/or sidewalks. The Village goal is to provide sidewalks on at least one side of residential streets and both sides of collector and arterial streets. A priority list has been established in Administrative Policy 96-07.

Detail: Annual maintenance (Remove and replace) Village walks by contract.  
 Various locations - work focused in one quadrant of the Village each year.

Operating: Miscellaneous  
 Budget Impact: Minimal

Item Description	2011/12		2012/13 Request	Admin. Revisions	Approved Budget
	2011/12 Budget	Year End Estimate			
Sidewalks (grant funded)				\$100,000	\$100,000
Downtown Crosswalk Repairs (grant funded)	\$0	\$0	\$0	\$20,000	\$20,000
Sidewalks - Replacement by Contract - Project 0904	\$40,000	\$40,564	\$50,000	\$0	
Railing Painting (grant funded)				\$5,000	\$5,000
Sidewalk Railing - Lake & Milwaukee				\$11,000	\$11,000
	\$40,000	\$40,564	\$50,000	\$136,000	\$136,000

**Village of Libertyville  
Public Works Department  
Budget Year 2012-13**

Fund: Capital Improvement Fund  
 Account No. 40-00-00-6-789  
 Description: Petersen Road  
 Purpose: Streetscape design and traffic warrant study of Petersen Road.  
 Detail: Design of the streetscape design for medians along Petersen Road.  
 Operating  
 Budget Impact: Highways & Bridges account 0102030713 - Median Maintenance \$5500.

Item Description	2011/12 Budget	2011/12		2012/13 Request	Admin. Revisions	Approved Budget
		Year End Estimate				
1. Petersen Road Streetscape Design Streetscape Construction	\$10,000	\$3,000		\$10,000	\$10,000	\$10,000
	\$10,000	\$3,000		\$10,000	\$10,000	\$10,000

**Village of Libertyville  
Public Works Department  
Budget Year 2012-13**

Fund: TIF  
 Account No. 09-00-00-0-776  
 Description: Parking Improvements  
 Purpose: Reconstruction of surface lots, construction of parking structure(s), landscaping, lighting of downtown parking lots.

Detail: The construction of the West side parking structure was completed in FY 09/10. Phase II includes utility burial and surface lot improvements.. A preliminary plan has been prepared for the lot on the east side of Milwaukee Avenue, however an agreement to use the land, either via lease or purchase, should be in place before detailed design and construction bids are authorized. In addition, the burial of existing overhead utilities must be coordinated.

Operating  
 Budget Impact: Minimal.

Item Description	2011-12 Budget	2011-12 Year End Estimate	2012-13 Request	Admin. Revisions	Approved Budget
1. East & West Side Milwaukee lot Engineering, surveys	\$0	\$0	\$100,000	\$100,000	\$100,000
2. Monument Downtown Parking Signs	\$0	\$0	\$10,000	\$10,000	\$10,000
3. ComEd,AT&T, Comcast underground utilities	\$85,725	\$95,726	\$0	\$0	
4. School Street parking lot entrance realignment	\$0	\$0	\$0	\$0	
5. Reconstruction of East lot, north of Cook Ave.	\$0	\$0	\$0	\$0	
6. Construction of West side Parking Structure	\$0	\$0	\$0	\$0	
7. Phase II Surface Lot Improvements including Design Engineering	\$830,000	\$252,221	\$210,000	\$210,000	\$210,000
8. Utility Relocation	\$330,000	\$473,882	\$0	\$0	\$0
9. Engineering	\$85,000	\$121,000	\$25,000	\$25,000	\$25,000
	<b>\$1,330,725</b>	<b>\$942,829</b>	<b>\$345,000</b>	<b>\$345,000</b>	<b>\$345,000</b>

**Village of Libertyville  
Public Works Department  
Budget Year 2012-13**

Fund: Water & Sewer Capital Improvements  
 Account No. 20-2024-6-761  
 Description: Water Main Improvements.  
 Purpose: Replacement of water mains that are deteriorating, or replacement to provide more flow capacity, or relocation and upgrade of watermain due to road improvement projects.

Detail: Item 1 is the Village portion of watermain relocation for the IDOT project at Milwaukee and 137.

Item 2 will provide connection between Pressure Zone 1 and Pressure Zone 3, this will allow the transfer of water to the high pressure zone during a JAWA emergency.

Item 6 will allow the water main to be relocated from beneath West Park Avenue.

Operating

Budget Impact: Reduction in water main repair expenses, Water Fund, <\$10,000 per year.

Item Description	2011-12 Budget	2011-12 Year End Estimate	2012-13 Request	Admin. Revisions	Approved Budget
21/137 Watermain Relocation					
IDOT Intersection Widening					
Engineering			\$25,000	\$25,000	\$25,000
Construction	\$140,000	\$0	\$60,000	\$60,000	\$60,000
Zone 1 to Zone 3 Watermain Interconnection (Ashley Capital)					
a. Design/Engineering	Defer	\$0	\$200,000	\$0	\$0
Lake Street Watermain Replacement					
Engineering	\$28,000	\$28,000	\$50,000	\$50,000	\$0
Construction			\$500,000	\$550,000	\$550,000
Dymond Road Watermain Replacement	\$65,000	\$43,000	\$0	\$0	\$0
East Park - Design Engineering & Easement Acquisition	\$0	\$0	\$150,000	\$0	\$0
West Park - Design Engineering & Easement Acquisition	\$0	\$0	\$100,000	\$0	\$0
	<b>\$233,000</b>	<b>\$71,000</b>	<b>\$1,085,000</b>	<b>\$685,000</b>	<b>\$635,000</b>

**Village of Libertyville  
Public Works Department  
Budget Year 2012-13**

Fund: Water & Sewer Capital Improvements  
 Account No. 20-2024-6-775  
 Description: Sanitary Sewer Relocation

Purpose: Relocation of Sanitary Sewer mains due to road improvement projects or to improve system capacity.

Detail: Item 1 is the Village portion of sewer main relocation for the IDOT project at Milwaukee and 137.  
 Item 2 will provide relief for the sewer main on North Milwaukee by diverting flows through the Lake County Farm project

Budget Impact:

Item Description	2011-12 Budget	2011-12 Year End Estimate	2012-13 Request	Admin. Revisions	Approved Budget
1. 21/137 Sanitary Sewer Relocation	\$110,000	\$0	\$100,000	\$100,000	\$100,000
2. Cass Avenue Diversion Sewer					
Engineering-Survey	defer	\$0	\$50,000	\$0	
Engineering-Design	defer	\$0	\$100,000	\$0	
	<b>\$110,000</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

**Village of Libertyville  
Public Works Department  
Budget Year 2012-13**

Fund: Water & Sewer Capital Improvements  
 Account No. 20-2024-6-776  
 Description: Sanitary Sewer Repairs/Rehabilitation  
 Purpose: Sewer line segment rehabilitation or replacement;  
 Sewer line point repairs, and manhole rehabilitation or replacement.  
 Various locations as identified by internal pipe inspection using Closed-Circuit TV camera.  
 Sanitary sewers underlying streets which will be rehabilitated are investigated during the design phase. Repair needs are identified are typically included as part the street rehabilitation contract.  
 I&I Investigation and Repairs

Detail: #1 Manhole sealing - 20 manholes or 200 Vertical feet  
 #5 Inflow and Infiltration Flow Monitoring, Investigation, and Repair

Operating  
 Budget Impact: Minimal

Item Description	2011-12 Budget	2011-12 Year End Estimate	2012-13 Request	Admin. Revisions	Approved Budget
Sanitary sewer repairs on streets which are on the annual pavement rehab.	defer	\$0	\$20,000	\$20,000	\$20,000
Sewer lining and/or manhole repairs - various locations	defer	\$0	\$85,000	\$85,000	\$85,000
Inflow/Infiltration	defer	defer	\$260,000	\$0	
West Austin (29D21-30C20)			\$30,000	\$100,000	\$100,000
	\$0	\$0	\$395,000	\$205,000	\$205,000

**Village of Libertyville  
Public Works Department  
Budget Year 2012-13**

Fund: Public Building Improvement  
 Account No. 46-00-000-794  
 Description: Fire Station Improvements  
 Purpose: Improvements To Fire Stations

Item Description	2011-12		2012-13 Request	Admin. Revisions	Approved Budget
	2011-12 Budget	Year End Estimate			
Notes					
1) Replace Driveway Fire Station #1	\$200,000	\$92,920	\$157,080	\$157,080	\$157,080

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\$200,000    \$92,920    \$157,080    \$157,080    \$157,080

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## **VILLAGE OF LIBERTYVILLE SUMMARY OF DEBT ISSUANCES AND OUTSTANDING DEBT**

Debt restrictions in the State of Illinois differ for “home rule” municipalities and “non-home rule” municipalities. The Village of Libertyville is a non-home rule municipality. All municipalities in the State of Illinois with a population greater than 25,000 are automatically granted home rule status unless this status is removed by the voters through a referendum. Municipalities with a population under 25,000 may achieve home rule status if approved by the voters through a referendum.

As a non-home rule community, the Village of Libertyville is limited in the amount of debt it can incur to 8.625% of equalized assessed valuation (EAV). Home rule communities have no legal restrictions or limits on the amount of debt they can incur. A home rule community is also not required to submit a referendum question to the voters regarding the issuance of debt while non-home rule communities in most instances may not issue debt unless a referendum has been approved by the voters.

Libertyville’s equalized assessed valuation for the 2011 calendar year was \$1,182,827,397. Using the current debt limit restriction for non-home rule municipalities, 8.625% of Libertyville’s EAV would yield a maximum debt limit amount of \$102,018,863. As of May 1, 2012, Libertyville had \$25,755,000 in debt which is below the maximum allowed.

Libertyville’s current bond rating is Aa2. The current population for the Village is 20,315 which results in a gross debt per capita as of May 1, 2012 of \$1,267. Of the eight outstanding debt issuances described below, only one is paid by a property tax levy and the remaining seven are fully repaid by sources other than a general debt service property tax levy.

Summary of Current Debt Issues as of May 1, 2012

### **General Obligation Bonds, Series 2001A**

Original Issue Amount: \$5,290,000

Original Issue Date: November 1, 2001

Date of Maturity: November 1, 2013

Description: Bonds used to construct improvements to water system infrastructure. Financing is provided by water system revenues.

### **General Obligation Bonds, Series 2004**

Original Issue Amount: \$2,435,000

Original Issue Date: December 15, 2004

Date of Maturity: December 15, 2020

Description: Bonds used to refinance a taxable bond issue for construction of the Libertyville Sports Complex. Financing is being provided by revenues from the Sports Complex.

### **General Obligation Bonds, Series 2006**

Original Issue Amount: \$3,000,000

Original Issue Date: August 1, 2006

Date of Maturity: May 1, 2022

Description: Bonds used to construct improvements to water and sanitary sewer system infrastructure. Financing is provided by water and sewer system revenues.

**General Obligation Limited Tax Refunding Bonds, Series 2008**

Original Issue Amount: \$1,710,000

Original Issue Date: December 23, 2008

Date of Maturity: December 15, 2019

Description: Bonds used to refund Series 2000 Limited Tax Bond. Original bonds used to construct addition to Adler Pool. Financing is provided by annual property tax levy.

**General Obligation Refunding Bonds, Series 2010A**

Original Issue Amount: \$11,570,000

Original Issue Date: April 1, 2010

Date of Maturity: December 15, 2030

Description: Bonds issued to refund a portion of existing 2000 General Obligation Bonds used to construct the Sports Complex. Financing is provided by Sports Complex Revenues and may be subsidized with transfers from the General Fund.

**General Obligation Refunding Bonds (Taxable), Series 2010B**

Original Issue Amount: \$3,245,000

Original Issue Date: April 1, 2010

Date of Maturity: December 15, 2027

Description: Bonds used to refund a portion of existing 2000 General Obligation Bonds used to purchase Sports Complex property. Financing is provided by Sports Complex Revenues and may be subsidized with transfers from the General Fund.

**General Obligation Refunding Bonds (Taxable), Series 2010C**

Original Issue Amount: \$3,840,000

Original Issue Date: October 12, 2010

Date of Maturity: December 15, 2020

Description: Bonds used to refund the remainder of existing 2000 and 2003 General Obligation Bonds used to construct Sports Complex property. Financing is provided by Sports Complex Revenues and may be subsidized with transfers from the General Fund.

**General Obligation Bonds, Series 2010D**

Original Issue Amount: \$470,000

Original Issue Date: October 12, 2010

Date of Maturity: December 15, 2017

Description: Bonds used to refund the 1997 bonds used to purchase property and office building to be used as parks department offices and recreational areas. Financing is provided by general fund sales tax revenues.

## Summary of Debt Outstanding and Fiscal Year 2012-2013 Debt Service Requirements

Debt Issuance Name	Original Issue Amount	Outstanding as of May 1, 2012	Principal Due 2012-2013	Interest Due 2012-2013	Total Due 2012-2013
General Obligation 2001A	\$ 5,290,000	\$ 725,000	\$ 350,000	\$ 23,113	\$ 373,113
General Obligation 2004	\$ 2,435,000	\$ 1,875,000	\$ 165,000	\$ 80,418	\$ 245,418
General Obligation 2006	\$ 3,000,000	\$ 2,675,000	\$ 90,000	\$ 108,632	\$ 198,632
General Obligation 2008 Ltd. Tax	\$ 1,710,000	\$ 1,460,000	\$ 160,000	\$ 52,728	\$ 212,728
General Obligation 2010A	\$11,570,000	\$11,570,000	\$ 0	\$ 473,256	\$ 473,256
General Obligation 2010B Taxable	\$ 3,245,000	\$ 3,245,000	\$ 0	\$ 161,712	\$ 161,712
General Obligation 2010C	\$ 3,840,000	\$ 3,800,000	\$ 60,000	\$ 93,976	\$ 153,976
General Obligation 2010D	\$ 470,000	\$ 405,000	\$ 65,000	\$ 9,190	\$ 74,190
Total		\$25,755,000	\$ 890,000	\$1,003,025	\$1,893,025

VILLAGE OF LIBERTYVILLE  
SCHEDULE OF BONDED DEBT RETIREMENT

Payments Due in Fiscal Year	All Years	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
<b>General Purpose Debt</b>							
\$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)							
June- interest	\$ 132,040	\$ 26,364	\$ 24,164	\$ 21,689	\$ 18,926	\$ 15,776	\$ 12,308
December - interest	\$ 132,040	\$ 26,364	\$ 24,164	\$ 21,689	\$ 18,926	\$ 15,776	\$ 12,308
December - principal	\$ 1,460,000	\$ 160,000	\$ 165,000	\$ 170,000	\$ 180,000	\$ 185,000	\$ 190,000
\$470,000 General Obligation Refunding Alternate Bonds - Bolander (2010D)							
June- interest	\$ 16,995	\$ 4,595	\$ 3,945	\$ 3,295	\$ 2,595	\$ 1,720	\$ 845
December - interest	\$ 16,995	\$ 4,595	\$ 3,945	\$ 3,295	\$ 2,595	\$ 1,720	\$ 845
December - principal	\$ 405,000	\$ 65,000	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 65,000
Sub Total Interest	\$ 298,070	\$ 61,918	\$ 56,218	\$ 49,968	\$ 43,042	\$ 34,992	\$ 26,306
Sub Total Principal	\$ 1,865,000	\$ 225,000	\$ 230,000	\$ 240,000	\$ 250,000	\$ 255,000	\$ 255,000
Total General Purpose Debt	\$ 2,163,070	\$ 286,918	\$ 286,218	\$ 289,968	\$ 293,042	\$ 289,992	\$ 281,306
<b>Sports Complex Debt</b>							
\$2,435,000 General Obligation Refunding Bonds-Sports Cpx (2004)							
June- interest	\$ 217,202	\$ 40,209	\$ 36,826	\$ 33,136	\$ 29,139	\$ 25,044	\$ 20,529
December - interest	\$ 217,202	\$ 40,209	\$ 36,826	\$ 33,136	\$ 29,139	\$ 25,044	\$ 20,529
December - principal	\$ 1,875,000	\$ 165,000	\$ 180,000	\$ 195,000	\$ 195,000	\$ 210,000	\$ 215,000
\$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx (2010A)							
June- interest	\$ 3,522,218	\$ 236,628	\$ 236,628	\$ 236,628	\$ 235,503	\$ 234,378	\$ 233,253
December - interest	\$ 3,522,218	\$ 236,628	\$ 236,628	\$ 236,628	\$ 235,503	\$ 234,378	\$ 233,253
December - principal	\$ 11,570,000	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
\$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(2010B)							
June- interest	\$ 885,313	\$ 80,856	\$ 80,856	\$ 80,856	\$ 78,306	\$ 75,244	\$ 71,644
December - interest	\$ 885,313	\$ 80,856	\$ 80,856	\$ 80,856	\$ 78,306	\$ 75,244	\$ 71,644
December - principal	\$ 3,245,000	\$ -	\$ -	\$ 170,000	\$ 175,000	\$ 180,000	\$ 190,000
\$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C)							
June- interest	\$ 287,791	\$ 46,988	\$ 46,388	\$ 45,888	\$ 40,988	\$ 34,675	\$ 28,300
December - interest	\$ 287,791	\$ 46,988	\$ 46,388	\$ 45,888	\$ 40,988	\$ 34,675	\$ 28,300
December - principal	\$ 3,800,000	\$ 60,000	\$ 50,000	\$ 490,000	\$ 505,000	\$ 510,000	\$ 525,000
Sub Total Interest	\$ 9,825,046	\$ 809,362	\$ 801,396	\$ 793,016	\$ 767,872	\$ 738,681	\$ 707,451
Sub Total Principal	\$ 20,490,000	\$ 225,000	\$ 230,000	\$ 930,000	\$ 950,000	\$ 975,000	\$ 1,005,000
Total Sports Complex Debt	\$ 30,315,046	\$ 1,034,362	\$ 1,031,396	\$ 1,723,016	\$ 1,717,872	\$ 1,713,681	\$ 1,712,451
<b>Water and Sewer Bonded Debt</b>							
\$5,290,000 Water/Sewer Alt Refunding (2001A)							
May - interest	\$ 23,113	\$ 15,144	\$ 7,969				
November - interest	\$ 7,969	\$ 7,969	\$ -				
November - Principal	\$ 725,000	\$ 350,000	\$ 375,000				
\$3,000,000 Water/Sewer Bond (2006)							
May - interest	\$ 383,804	\$ 55,216	\$ 53,416	\$ 51,516	\$ 46,916	\$ 42,056	\$ 36,931
November - interest	\$ 328,588	\$ 53,416	\$ 51,516	\$ 46,916	\$ 42,056	\$ 36,931	\$ 31,569
November - Principal	\$ 2,675,000	\$ 90,000	\$ 95,000	\$ 230,000	\$ 240,000	\$ 250,000	\$ 260,000
Sub Total Interest	\$ 743,473	\$ 131,746	\$ 112,902	\$ 98,433	\$ 88,973	\$ 78,988	\$ 68,500
Sub Total Principal	\$ 3,400,000	\$ 440,000	\$ 470,000	\$ 230,000	\$ 240,000	\$ 250,000	\$ 260,000
Total Waterworks/Sewerage Debt Service	\$ 4,143,473	\$ 571,746	\$ 582,902	\$ 328,433	\$ 328,973	\$ 328,988	\$ 328,500
<b>ALL BONDED DEBT</b>							
TOTAL INTEREST	\$ 10,866,589	\$ 1,003,025	\$ 970,515	\$ 941,416	\$ 899,886	\$ 852,660	\$ 802,257
TOTAL PRINCIPAL	\$ 25,755,000	\$ 890,000	\$ 930,000	\$ 1,400,000	\$ 1,440,000	\$ 1,480,000	\$ 1,520,000
TOTAL DEBT SERVICE	\$ 36,621,589	\$ 1,893,025	\$ 1,900,515	\$ 2,341,416	\$ 2,339,886	\$ 2,332,660	\$ 2,322,257

VILLAGE OF LIBERTYVILLE  
SCHEDULE OF BONDED DEBT RETIREMENT  
(Continued) 2011-2031

Payments Due in Fiscal Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2031
<b>General Purpose Debt</b>								
\$1,710,000 General Obligation Limited Tax Refunding Bonds (2008)								
June- interest	\$ 8,508	\$ 4,305						
December - interest	\$ 8,508	\$ 4,305						
December - principal	\$ 205,000	\$ 205,000						
\$470,000 General Obligation Refunding Alternate Bonds - Bolander (2010D)								
June- interest								
December - interest								
December - principal								
Sub Total Interest	\$ 17,016	\$ 8,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Principal	\$ 205,000	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Purpose Debt	\$ 222,016	\$ 213,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sports Complex Debt</b>								
\$2,435,000 General Obligation Refunding Bonds-Sports Cpx (2004)								
June- interest	\$ 15,853	\$ 10,903	\$ 5,563					
December - interest	\$ 15,853	\$ 10,903	\$ 5,563					
December - principal	\$ 225,000	\$ 240,000	\$ 250,000					
\$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx (2010A)								
June- interest	\$ 232,128	\$ 230,628	\$ 229,128	\$ 227,628	\$ 211,028	\$ 193,828	\$ 175,928	\$ 608,910
December - interest	\$ 232,128	\$ 230,628	\$ 229,128	\$ 227,628	\$ 211,028	\$ 193,828	\$ 175,928	\$ 608,910
December - principal	\$ 75,000	\$ 75,000	\$ 75,000	\$ 830,000	\$ 860,000	\$ 895,000	\$ 935,000	\$ 7,525,000
\$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(2010B)								
June- interest	\$ 67,606	\$ 63,231	\$ 58,375	52,875	47,125	40,675	33,822	\$ 53,841
December - interest	\$ 67,606	\$ 63,231	\$ 58,375	52,875	47,125	40,675	33,822	\$ 53,841
December - principal	\$ 200,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 240,000	255,000	270,000	\$ 905,000
\$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C)								
June- interest	\$ 21,738	\$ 14,988	\$ 7,838					
December - interest	\$ 21,738	\$ 14,988	\$ 7,838					
December - principal	\$ 540,000	\$ 550,000	\$ 570,000					
Sub Total Interest	\$ 674,650	\$ 639,500	\$ 601,807	\$ 561,005	\$ 516,305	\$ 469,005	\$ 419,499	\$ 1,325,501
Sub Total Principal	\$ 1,040,000	\$ 1,075,000	\$ 1,115,000	\$ 1,060,000	\$ 1,100,000	\$ 1,150,000	\$ 1,205,000	\$ 8,430,000
Total Sports Complex Debt	\$ 1,714,650	\$ 1,714,500	\$ 1,716,807	\$ 1,621,005	\$ 1,616,305	\$ 1,619,005	\$ 1,624,499	\$ 9,755,501
<b>Water and Sewer Bonded Debt</b>								
\$5,290,000 Water/Sewer Alt Refunding (2001A)								
May - interest								
November - interest								
November - Principal								
\$3,000,000 Water/Sewer Bond (2006)								
May - interest	\$ 31,569	\$ 25,863	\$ 19,845	\$ 13,545	\$ 6,930			
November - interest	\$ 25,863	\$ 19,845	\$ 13,545	\$ 6,930				
November - Principal	\$ 275,000	\$ 290,000	\$ 300,000	\$ 315,000	\$ 330,000			
Sub Total Interest	\$ 57,431	\$ 45,708	\$ 33,390	\$ 20,475	\$ 6,930			
Sub Total Principal	\$ 275,000	\$ 290,000	\$ 300,000	\$ 315,000	\$ 330,000			
Total Waterworks/Sewerage Debt Service	\$ 332,431	\$ 335,708	\$ 333,390	\$ 335,475	\$ 336,930			
<b>ALL BONDED DEBT</b>								
TOTAL INTEREST	\$ 749,097	\$ 693,817	\$ 635,197	\$ 581,480	\$ 523,235	\$ 469,005	\$ 419,499	\$ 1,325,501
TOTAL PRINCIPAL	\$ 1,520,000	\$ 1,570,000	\$ 1,415,000	\$ 1,375,000	\$ 1,430,000	\$ 1,150,000	\$ 1,205,000	\$ 8,430,000
TOTAL DEBT SERVICE	\$ 2,269,097	\$ 2,263,817	\$ 2,050,197	\$ 1,956,480	\$ 1,953,235	\$ 1,619,005	\$ 1,624,499	\$ 9,755,501



# *Personnel*

## FULL TIME POSITIONS BY DEPARTMENT

Department	Position	10-11	11-12	12-13
<b><u>Administration</u></b>				
	Village Administrator	1	1	1
	Assistant Village Administrator	1	1	1
	Executive Secretary	1	1	1
	<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b><u>Finance</u></b>				
	Director of Finance	1	1	1
	Assistant Director of Finance	0	1	1
	Senior Accountant	1	0	0
	Accounting Assistant	2	3	3
	Cashier/Receptionist	2	1	1
	MIS Coordinator	1	1	1
	<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b><u>Community Development</u></b>				
	Director of Community Development	1	1	1
	Economic Development Coordinator	1	1	1
<b><u>Planning</u></b>				
	Senior Planner	1	1	1
	Associate Planner	1	1	1
	Administrative Secretary	1	1	1
	<i>SUB-TOTAL</i>	<i>5</i>	<i>5</i>	<i>5</i>
<b><u>Building Services</u></b>				
	Building Commissioner	1	1	1
	Building Inspector	0	0	0
	Plan Reviewer	1	1	1
	Electrical Inspector	1	1	1
	Plumbing Inspector	1	1	1
	Code Compliance/Building Inspector	1	1	1
	Secretary	1	1	1
	<i>SUB-TOTAL</i>	<i>6</i>	<i>6</i>	<i>6</i>
<b><u>Community Development</u></b>	<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b><u>Public Works</u></b>				
<b><u>Administration and Engineering</u></b>				
	Director of Public Works	1	1	1
	Administrative Secretary	0	0	0
	Assist. to the Director of Public Works	1	1	1
	Senior Project Engineer	1	1	1
	Project Engineer	1	1	1
	Engineering Inspector	0	0	0
	GIS Coordinator/Engineering	0	1	1
	GIS Coordinator	1	0	0
	<i>SUB-TOTAL</i>	<i>5</i>	<i>5</i>	<i>5</i>

## FULL TIME POSITIONS BY DEPARTMENT

Department	Position	10-11	11-12	12-13
<u>Streets and Utilities</u>				
	Streets & Utility Systems Superintendent	1	1	1
	Assist. Streets & Utility Systems	1	1	1
	Secretary	1	1	1
	Public Works Team Leader	3	3	0
	Public Works Maintenance	8	8	9
	Streets Supervisor	0	0	1
	Utility Technician	1	1	1
	Utility Supervisor	0	0	1
	Water System Operator	3	3	3
	Water Meter Technician	1	1	1
	<i>SUB-TOTAL</i>	<u>19</u>	<u>19</u>	<u>19</u>
<u>Fleet Services</u>				
	Lead Mechanic	0	1	1
	Fleet Services Superintendent	1	0	0
	Equipment Mechanic I	3	2	2
	<i>SUB-TOTAL</i>	<u>4</u>	<u>3</u>	<u>3</u>
<u>Wastewater Treatment Plant</u>				
	WWTP Superintendent	1	1	1
	WWTP Equipment Technician	1	1	1
	WWTP Operator II	1	1	1
	WWTP Operator I	2	2	2
	<i>SUB-TOTAL</i>	<u>5</u>	<u>5</u>	<u>5</u>
<u>Parks</u>				
	Parks Superintendent	1	1	1
	Parks Equipment Supervisor	1	1	1
	Parks Grounds Technician	3	2	3
	Arborist	1	1	1
	Assistant Arborist	1	1	1
	Parks Facility Specialist	1	1	1
	Golf Maintenance Specialist	1	1	0
	Golf Course Supervisor	1	1	0
	Parks/Grounds Maintenance	0	0	1
	<i>SUB-TOTAL</i>	<u>10</u>	<u>9</u>	<u>9</u>
<u>Sports Complex</u>				
	Parks Grounds Technician	2	0	0
	Parks Facility Technician	1	1	1
	Parks Grounds Assistant	1	1	1
	<i>SUB-TOTAL</i>	<u>4</u>	<u>2</u>	<u>2</u>
<u>Public Works Department</u>				
	<b>TOTAL</b>	<b><u>47</u></b>	<b><u>43</u></b>	<b><u>43</u></b>

## FULL TIME POSITIONS BY DEPARTMENT

Department	Position	10-11	11-12	12-13
<b><u>Police Department</u></b>				
<u>Administration</u>	Police Chief	1	1	1
	Deputy Police Chief	1	1	1
	Police Sergeant	1	1	1
	Administrative Secretary	1	1	1
	Telecommunicator & Records Supervisor	1	0	0
	Telecommunicator & Records	0	1	1
	Police Records Assistant	2	2	4
	Public Safety Telecommunicator *	8	8	5
	<i>SUB-TOTAL</i>	<u>15</u>	<u>15</u>	<u>14</u>
<u>Patrol</u>	Police Lieutenant	3	3	3
	Police Sergeant	3	3	3
	Police Officers	24	24	24
	<i>SUB-TOTAL</i>	<u>30</u>	<u>30</u>	<u>30</u>
<u>Investigations</u>	Police Lieutenant	1	1	1
	Police Officers	5	5	5
	<i>SUB-TOTAL</i>	<u>6</u>	<u>6</u>	<u>6</u>
<u>Community Service</u>	Public Service Officers	3	3	3
<b><u>Police Department</u></b>	<b>TOTAL</b>	<b>54</b>	<b>54</b>	<b>53</b>
<b><u>Fire Department</u></b>				
<u>Administration</u>	Fire Chief	1	1	1
	Assistant Fire Chief	1	1	1
	Administrative Secretary	0	1	1
	<i>SUB-TOTAL</i>	<u>2</u>	<u>3</u>	<u>3</u>
<u>Prevention</u>	Assistant Fire Chief	1	1	1
	Fire Lieutenant	0	0	0
	Secretary	0	0	0
	<i>SUB-TOTAL</i>	<u>1</u>	<u>1</u>	<u>1</u>
<u>Emergency Services</u>	Assistant Fire Chief	1	1	1
	Fire Lieutenant	6	6	6
	Firefighter/Paramedic	23	29	29
	<i>SUB-TOTAL</i>	<u>30</u>	<u>36</u>	<u>36</u>
<u>Support Services</u>	Assistant Fire Chief	1	1	1
<b><u>Fire Department</u></b>	<b>TOTAL</b>	<b>34</b>	<b>41</b>	<b>41</b>

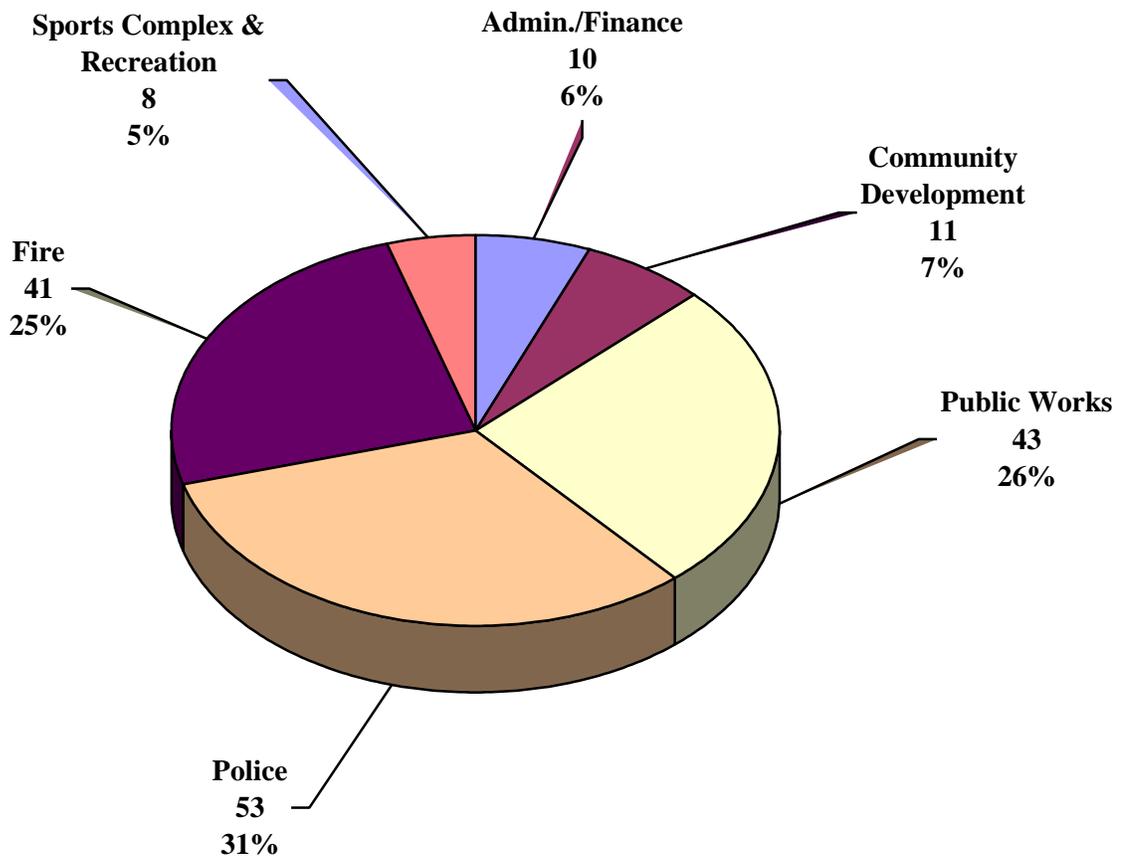
\* Public Safety Telecommunicator positions will be eliminated on approximately 8/1/2012 due to the contracting for these services.

## FULL TIME POSITIONS BY DEPARTMENT

Department	Position	10-11	11-12	12-13
<b><u>Recreation &amp; Sports Complex</u></b>				
<u>Recreation</u>	Director of Recreation & Sports Complex	1	1	1
	Recreation Manager	1	2	2
	Parks & Recreation Business	1	1	1
	Recreation Supervisor	4	3	3
	Secretary	1	1	1
	<i>SUB-TOTAL</i>	<u>8</u>	<u>8</u>	<u>8</u>
<b><u>Recreation &amp; Sports Complex TOTAL</u></b>		<b>8</b>	<b>8</b>	<b>8</b>
<b><u>TOTAL OF ALL FULL TIME POSITIONS</u></b>		<u>164</u>	<u>167</u>	<u>166*</u>

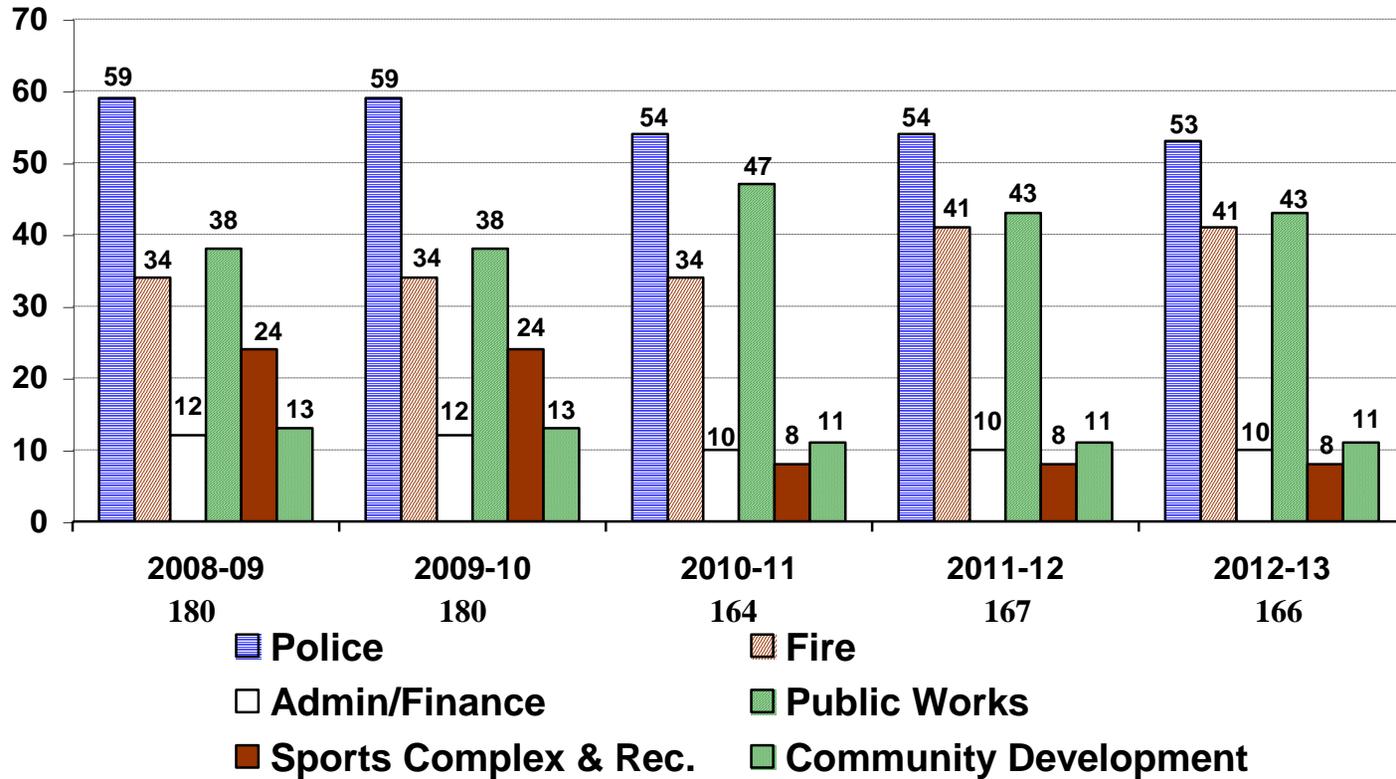
\* Public Safety Telecommunicator positions will be eliminated on approximately 8/1/2012 due to the contracting for these services.

## 2012-2013 Village of Libertyville Authorized Full-Time Positions by Department



Department	2008-09	2009-10	2010-11	2011-12	2012 -13
Administration/Finance	12	12	10	10	10
Community Development	13	13	11	11	11
Public Works	38	38	47	43	43
Police	59	59	54	54	53
Fire	34	34	34	41	41
Sports Complex & Recreation	24	24	8	8	8
<b>Total</b>	<b>180</b>	<b>180</b>	<b>164</b>	<b>167</b>	<b>166</b>

## Village of Libertyville Authorized Full-Time Positions 2008-09 thru 2012-13



## **Employee Classification and Pay Plan Guidelines**

The Libertyville Board of Trustees has established a position classification system and employee pay plan, which is intended to provide a framework for equitable compensation for Village employees. The Village Administrator or his designee will be responsible for preparing, maintaining and administering the position classification system and employee pay plan. The Village Administrator or his designee may, from time to time, recommend to the Village Board amendments to the classification system and pay plan, when appropriate. The Village Board retains the right to amend, modify, discontinue or replace the position classification system and employee pay plan.

The following guidelines will be utilized in administering the position classification system and employee pay plan:

- ▶ Review of job descriptions and the position classification system may be conducted periodically by the Village Administrator or his designee. Any requests for changes to a job description or reclassification must be submitted by the department head, the Village Administrator, or may be initiated by the Village Administrator.
- ▶ The Village will maintain a salary range for each position classification which will include a minimum, midpoint and maximum salary. The employee pay plan will be reviewed by the Administrator on an annual basis, and any adjustments necessary to remain competitive with the municipal market place will be subject to the approval of the Mayor and Village Board.
- ▶ Employee pay increases will be based on merit and the results of a performance evaluation, with recommendation of the Department Head, and approval by the Village Administrator. Nothing contained within the employee compensation plan shall be deemed to vest or grant any right to a salary increase to an employee. Decisions regarding employee pay increases are always subject to budgetary limits established by the Mayor and Village Board.
- ▶ The Village Board may, from time to time, grant general wage adjustment to all full time employees not covered by a collective bargaining agreement and who are included in the employee classification and pay plan. Any general wage adjustment granted by the Village Board will be effective May 1 of each fiscal year, unless the Village Board determines otherwise.
- ▶ Those Village employees who are at the maximum of the salary range for their position may be eligible for a merit pay increase in the form of a cash award, rather than an adjustment to the employee's base salary. The cash merit award will be limited to a maximum of 1.5% of the employee's base salary.
- ▶ Administration of the position classification system and employee pay plan shall be governed by these guidelines, as well as the provisions contained in the Village of Libertyville Personnel Policy/Employee Handbook.

**Village of Libertyville  
FY 2012-2013 Salary Plan  
Salary Ranges Per Job Class - (Salary Range Order)**

Approved Effective May 1, 2012 (1%)

Class Code	Occupational Job Families and Job Classes	Recommended			
		Salary Range	Minimum	Midpoint	Maximum
5001	Parks Grounds Assistant	8	\$32,260	\$41,382	\$49,855
7001	Cashier/Receptionist	8	\$32,260	\$41,382	\$49,855
4001	Police Records Assistant	11	\$34,740	\$44,563	\$53,688
1001	Secretary	14	\$37,411	\$47,990	\$57,817
4002	Public Service Officer	15	\$38,346	\$49,189	\$59,261
7002	Accounting Assistant	15	\$38,346	\$49,189	\$59,261
1002	Administrative Secretary	16	\$39,304	\$50,419	\$60,744
2001	Building Maintenance Technician	18	\$41,294	\$52,971	\$63,819
5002	Parks Grounds Technician	18	\$41,294	\$52,971	\$63,819
5003	Parks Facility Technician	18	\$41,294	\$52,971	\$63,819
5004	Assistant Arborist	18	\$41,294	\$52,971	\$63,819
4003	Public Safety Telecommunicator	19	\$42,326	\$54,296	\$65,414
5005	Parks Equipment Mechanic I	20	\$43,385	\$55,654	\$67,049
5006	Parks Grounds Specialist	20	\$43,385	\$55,654	\$67,049
5007	Parks Facility Specialist	20	\$43,385	\$55,654	\$67,049
8001	Recreation Supervisor	20	\$43,385	\$55,654	\$67,049
6004	WWTP Operator I	20	\$43,385	\$55,654	\$67,049
1003	Executive Secretary	21	\$44,469	\$57,045	\$68,726
5008	Arborist	23	\$46,721	\$59,932	\$72,204
5009	Golf Maintenance Specialist	23	\$46,721	\$59,932	\$72,204
5010	Turf Equipment Mechanic I	23	\$46,721	\$59,932	\$72,204
6007	WWTP Operator II	23	\$46,721	\$59,932	\$72,204
6008	WWTP Equipment Technician	23	\$46,721	\$59,932	\$72,204
7003	Accountant	24	\$47,887	\$61,429	\$74,010
5011	Parks Equipment Supervisor	25	\$49,085	\$62,965	\$75,859
5012	Golf Maintenance Supervisor	25	\$49,085	\$62,965	\$75,859
6011	Lead Mechanic	26	\$50,312	\$64,541	\$77,757
2002	Code Compliance/Building Inspector	27	\$51,571	\$66,156	\$79,702
2003	Associate Planner	27	\$51,571	\$66,156	\$79,702
2004	Plumbing Inspector	27	\$51,571	\$66,156	\$79,702
2005	Electrical Inspector	27	\$51,571	\$66,156	\$79,702
2006	Building Inspector	27	\$51,571	\$66,156	\$79,702
6012	GIS Coordinator	27	\$51,571	\$66,156	\$79,702
6013	Assistant to the Director of Public Works	27	\$51,571	\$66,156	\$79,702

**Village of Libertyville  
FY 2012-2013 Salary Plan  
Salary Ranges Per Job Class - (Salary Range Order)**

Approved Effective May 1, 2012 (1%)

Class Code	Occupational Job Families and Job Classes	Recommended			
		Salary Range	Minimum	Midpoint	Maximum
6014	Engineering Inspector	28	\$52,861	\$67,808	\$81,692
6015	Streets Supervisor	28	\$52,861	\$67,808	\$81,692
2007	Plan Reviewer	30	\$55,536	\$71,240	\$85,829
8002	Recreation Manager	30	\$55,536	\$71,240	\$85,829
8003	Parks & Recreation Business Manager	30	\$55,536	\$71,240	\$85,829
7004	Senior Accountant	30	\$55,536	\$71,240	\$85,829
6016	Utility Supervisor	30	\$55,536	\$71,240	\$85,829
5013	Assistant Parks Superintendent	32	\$58,348	\$74,848	\$90,174
2008	Senior Planner	33	\$59,806	\$76,718	\$92,427
6017	Assistant Streets & Utility Systems Superintendent	34	\$61,301	\$78,636	\$94,738
6018	Project Engineer	34	\$61,301	\$78,636	\$94,738
2009	Economic Development Coordinator	35	\$62,834	\$80,602	\$97,107
7005	MIS Coordinator	35	\$62,834	\$80,602	\$97,107
4004	Telcommunicator & Records Manager	35	\$62,834	\$80,602	\$97,107
4005	Police Sergeant	36	\$66,016	\$82,618	\$99,534
5014	Parks Superintendent	37	\$66,016	\$84,683	\$102,024
6019	WWTP Superintendent	37	\$66,016	\$84,683	\$102,024
7006	Assistant Director of Finance	37	\$66,016	\$84,683	\$102,024
6020	Senior Project Engineer	38	\$67,666	\$86,800	\$104,574
2010	Building Commissioner	39	\$69,356	\$88,969	\$107,187
6021	Streets & Utility Systems Superintendent	40	\$71,090	\$91,194	\$109,868
3002	Assistant Fire Chief	41	\$72,867	\$93,473	\$112,615
4006	Police Lieutenant	41	\$72,867	\$93,473	\$112,615
4007	Deputy Police Chief	44	\$78,470	\$100,661	\$121,274
6022	Village Engineer	44	\$78,470	\$100,661	\$121,274
7007	Assistant Village Administrator	49	\$88,781	\$113,888	\$137,210
2011	Director of Community Development	50	\$91,002	\$116,736	\$140,640
8004	Director of Recreation & Sports Complex	51	\$93,278	\$119,656	\$144,157
7008	Director of Finance	51	\$93,278	\$119,656	\$144,157
3003	Fire Chief	52	\$95,608	\$122,644	\$147,759
4008	Police Chief	52	\$95,608	\$122,644	\$147,759
6023	Director of Public Works	52	\$95,608	\$122,644	\$147,759
7009	Village Administrator	65	\$131,800	\$169,068	\$203,687

**Village of Libertyville  
Salary Range Table**

Approved Effective May 1, 2012 (1%)

Salary Plan	Minimum	Midpoint	Maximum	Salary Range	Minimum	Midpoint	Maximum
1	\$27,138	\$34,812	\$41,940	34	\$61,301	\$78,636	\$94,738
2	\$27,817	\$35,682	\$42,988	35	\$62,834	\$80,602	\$97,107
3	\$28,511	\$36,575	\$44,064	36	\$64,406	\$82,618	\$99,534
4	\$29,225	\$37,490	\$45,166	37	\$66,016	\$84,683	\$102,024
5	\$29,956	\$38,427	\$46,296	38	\$67,666	\$86,800	\$104,574
6	\$30,705	\$39,387	\$47,452	39	\$69,356	\$88,969	\$107,187
7	\$31,472	\$40,373	\$48,640	40	\$71,090	\$91,194	\$109,868
8	\$32,260	\$41,382	\$49,855	41	\$72,867	\$93,473	\$112,615
9	\$33,065	\$42,416	\$51,101	42	\$74,691	\$95,811	\$115,429
10	\$33,893	\$43,476	\$52,379	43	\$76,558	\$98,206	\$118,314
11	\$34,740	\$44,563	\$53,688	44	\$78,470	\$100,661	\$121,274
12	\$35,608	\$45,677	\$55,029	45	\$80,432	\$103,178	\$124,307
13	\$36,499	\$46,819	\$56,404	46	\$82,443	\$105,757	\$127,413
14	\$37,411	\$47,990	\$57,817	47	\$84,505	\$108,401	\$130,597
15	\$38,346	\$49,189	\$59,261	48	\$86,617	\$111,110	\$133,862
16	\$39,304	\$50,419	\$60,744	49	\$88,781	\$113,888	\$137,210
17	\$40,288	\$51,680	\$62,260	50	\$91,002	\$116,736	\$140,640
18	\$41,294	\$52,971	\$63,819	51	\$93,278	\$119,656	\$144,157
19	\$42,326	\$54,296	\$65,414	52	\$95,608	\$122,644	\$147,759
20	\$43,385	\$55,654	\$67,049	53	\$97,999	\$125,711	\$151,454
21	\$44,469	\$57,045	\$68,726	54	\$100,450	\$128,855	\$155,240
22	\$45,581	\$58,471	\$70,444	55	\$102,961	\$132,076	\$159,120
23	\$46,721	\$59,932	\$72,204	56	\$105,536	\$135,377	\$163,098
24	\$47,887	\$61,429	\$74,010	57	\$108,174	\$138,763	\$167,177
25	\$49,085	\$62,965	\$75,859	58	\$110,877	\$142,230	\$171,356
26	\$50,312	\$64,541	\$77,757	59	\$113,648	\$145,787	\$175,642
27	\$51,571	\$66,156	\$79,702	60	\$116,491	\$149,432	\$180,030
28	\$52,861	\$67,808	\$81,692	61	\$119,402	\$153,167	\$184,532
29	\$54,182	\$69,503	\$83,735	62	\$122,389	\$156,997	\$189,145
30	\$55,536	\$71,240	\$85,829	63	\$125,448	\$160,922	\$193,875
31	\$56,925	\$73,022	\$87,973	64	\$128,584	\$164,944	\$198,720
32	\$58,348	\$74,848	\$90,174	65	\$131,800	\$169,068	\$203,687
33	\$59,806	\$76,718	\$92,427				

2.50%

50.00%

**Village of Libertyville  
Position Classification Plan  
Schematic of Occupational Job Classes**

Class Code	Occupational Job Families and Job Classes	FLSA
<b><u>Clerical and Office Series</u></b>		
<b>1000</b>	<b>Clerical Support Group</b>	
1001	Secretary	NE
1002	Administrative Secretary	NE
1003	Executive Secretary	NE
<b>2000</b>	<b>Community Development Group</b>	
2001	Building Maintenance Technician	NE
2002	Code Compliance/Building Inspector	NE
2003	Associate Planner	E
2004	Plumbing Inspector	NE
2005	Electrical Inspector	NE
2006	Building Inspector	NE
2007	Plan Reviewer	NE
2008	Senior Planner	E
2009	Economic Development Coordinator	E
2010	Building Commissioner	E
2011	Director of Community Development	E
<b>3000</b>	<b>Fire Group</b>	
3001	Fire Lieutenant	NE
3002	Assistant Fire Chief	E
3003	Fire Chief	E
<b>4000</b>	<b>Police Group</b>	
4001	Police Records Assistant	NE
4002	Public Service Officer	NE
4003	Public Safety Telecommunicator	NE
4004	Telecommunicator & Records Manager	E
4005	Police Sergeant	NE
4006	Police Lieutenant	E
4007	Deputy Police Chief	E
4008	Police Chief	E
<b>5000</b>	<b>Parks &amp; Recreation Group</b>	
5001	Parks Grounds Assistant	NE
5002	Parks Grounds Technician	NE
5003	Parks Facility Technician	NE
5004	Assistant Arborist	NE
5005	Parks Equipment Mechanic I	NE
5006	Parks Grounds Specialist	NE
5007	Parks Facility Specialist	NE
5008	Arborist	NE
5009	Golf Maintenance Specialist	NE
5010	Turf Equipment Mechanic I	NE
5011	Parks Equipment Supervisor	E
5012	Golf Maintenance Supervisor	E
5013	Assistant Parks Superintendent	E
5014	Parks Superintendent	E

**Village of Libertyville  
Position Classification Plan  
Schematic of Occupational Job Classes**

Class Code	Occupational Job Families and Job Classes	FLSA
<b>6000</b>	<b>Public Works Group</b>	
6004	WWTP Operator I	NE
6007	WWTP Operator II	NE
6008	WWTP Equipment Technician	NE
6011	Lead Mechanic	NE
6012	GIS Coordinator	NE
6013	Assistant to the Director of Public Works	E
6014	Engineering Inspector	NE
6015	Streets Supervisor	NE
6016	Utility Supervisor	NE
6017	Assistant Streets & Utility Systems Superintendent	E
6018	Project Engineer	E
6019	WWTP Superintendent	E
6020	Senior Project Engineer	E
6021	Streets & Utility Systems Superintendent	E
6022	Village Engineer	E
6023	Director of Public Works	E
<b>7000</b>	<b>Administrative Group</b>	
7001	Cashier/Receptionist	NE
7002	Accounting Assistant	NE
7003	Accountant	NE
7004	Senior Accountant	NE
7005	MIS Coordinator	E
7006	Assistant Director of Finance	E
7007	Assistant Village Administrator	E
7008	Director of Finance	E
7009	Village Administrator	E
<b>8000</b>	<b>Recreation Group</b>	
8001	Recreation Supervisor	E
8002	Recreation Manager	E
8003	Parks & Recreation Business Manager	E
8004	Director of Recreation and Sports Complex	E

(1) E Exempt Employee. An employee who occupies a position that is exempt from the overtime provisions of the Federal Fair Labor Standards Act (FLSA) and its regulations as defined by the United States Department of Labor. An exempt employee is not eligible for any form of overtime compensation.

NE Non-Exempt Employee. An employee who occupies a position that is non-exempt from the overtime provisions of the Federal Fair Labor Standards Act (FLSA) and its regulations as defined by the United States Department of Labor. A non-exempt employee is eligible for overtime compensation.

## Village of Libertyville Part-Time Pay Scale-FY 12-13

*Note: All positions should begin at the minimum rate unless uniquely qualified and approved.*

Position	Hourly Pay Range	Department
Climbing Wall Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Desk Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Pro Shop/Range Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Babysitting Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Birthday Party Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Pool Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Pool Lifeguard	*\$8.25-\$10.50/hour	Parks and Recreation
Concessions Attendant	*\$8.25-\$10.50/hour	Parks and Recreation
Camp Counselor	*\$8.25-\$10.50/hour	Parks and Recreation
Seasonal Laborers	*\$8.25-\$10.50/hour	Parks and Recreation Public Works

**\*In accordance to State Minimum Wage Law may be paid \$7.75 under age 18**

Meter Readers	\$8.25-\$15.50/hour	Public Works
P-O-C Firefighter	\$8.25-\$15.50/hour	Fire Department
Intern	\$8.25-\$15.50/hour	All Departments
Recreation Program Leader	\$8.25-\$15.50/hour	Parks and Recreation
Preschool Teacher	\$8.25-\$15.50/hour	Parks and Recreation
Office Assistant	\$8.25-\$30.00/hour	All Departments
Telecommunicator	\$8.25-\$30.00/hour	Police/Fire Department
Accounting Assistant	\$8.25-\$25.00/hour	Finance Department
Climbing Wall Leader	\$8.25-\$11.50/hour	Parks and Recreation
Desk Leader	\$8.25-\$11.50/hour	Parks and Recreation
Pro Shop/Range Leader	\$8.25-\$11.50/hour	Parks and Recreation
Babysitting Leader	\$8.25-\$11.50/hour	Parks and Recreation
Birthday Party Leader	\$8.25-\$11.50/hour	Parks and Recreation
Concessions Leader	\$8.25-\$11.50/hour	Parks and Recreation
Camp Supervisors	\$9.25-\$16.50/hour	Parks and Recreation
Swim Team Leader	\$9.25-\$16.50/hour	Parks and Recreation
Swim Lesson Instructor	\$9.25-\$16.50/hour	Parks and Recreation
Recreation Specialist	\$10.25-\$30.00/hour	Parks and Recreation
Recreation Instructors	\$10.25-\$35.00/hour	Parks and Recreation
Dance Teacher	\$10.25-\$35.00/hour	Parks and Recreation
Fitness Instructors	\$10.25-\$35.00/hour	Parks and Recreation
Personal Trainers	\$10.25-\$35.00/hour	Parks and Recreation
Fire Inspector	\$10.25-\$35.00/hour	Fire Department
Sports Tutors	\$10.00-\$40.00/hour	Parks and Recreation
Crossing Guard	\$20.00-\$35.00/day	Police Department

# *Tax Levy*

# VILLAGE OF LIBERTYVILLE 2011 TAX LEVY PUBLIC HEARING

## INFORMATION GUIDE

### Tax Levy Process

In order to collect a property tax, government agencies in the State of Illinois are required to establish a "tax levy". The tax levy is a projection of the monies the government agency obtains through the annual property tax. The Libertyville Village Board adopts a property tax levy by ordinance, and files the ordinance with the Lake County Clerk by the last Tuesday in December. The funds identified in the tax levy and collected through the property tax are utilized by the Village, along with other revenue sources, to fund the Village Budget.

One of the more difficult aspects to understand regarding the property tax system in Illinois pertains to its timing. The Village's 2011 tax levy will be incorporated in the property tax bills property owners receive in 2012, and will be used by the Village to fund a portion of the 2012-2013 Village Budget (the Village operates on a May 1 through April 30 fiscal/budget year). The tax levy ordinance adopted by the Village is filed with the Lake County Clerk, whose office determines the "tax rate" needed to raise the dollars levied by the Village. The Village levies in dollars rather than a specific tax rate. As a result, the Village does not receive any additional dollars if the assessed valuation of property in the Village increases or decreases. Rather, the amount of the Village tax levy remains the same, and is spread over a greater or lesser total assessed valuation of property (which results in a decrease or increase in the actual Village tax rate). For the 2011 tax levy, the total assessed valuation is expected to decrease which will increase the actual tax rate since the dollar amount of the levy is spread over a smaller assessed valuation.

It is difficult to determine the amount of a tax levy due to the fact that the actual dollars collected from the 2011 tax levy are not received until fiscal year 2012-2013, for which the Village has not yet considered an annual budget. In order to determine an accurate projection of dollars needed by the tax levy, the Village Board and Staff utilize a long term financial plan, and have already begun general discussions for the preparation of the 2012-2013 Village Budget.

The property tax rate is determined by the Lake County Clerk and appears on the property owner's property tax bill. The tax rate is applied to the property's assessed valuation, which determines the amount of money the taxpayer pays to the Village of Libertyville and other taxing agencies. Property owners in the Village of Libertyville will note that the Village is only one of many taxing bodies which appear on the annual property tax bill.

### Proposed 2011 Village Tax Levy

After reviewing optional levies, the Village Board is considering a 2011 net tax levy in the amount of \$6,138,844 which would include a levy of \$160,000 for the Village's payment to the Special Recreation Association. Legislation was passed in 2003 which allowed this portion to be levied outside the tax cap. This proposed tax levy represents a 2.3% increase over the extended 2010 Village property tax levy of \$6,002,712. The Village Staff anticipates that the estimated 2011 levy would result in a property tax rate of \$0.499 which is slightly higher than the 2010 rate of .466.

## TAX LEVY COMPARISON – 2010 & 2011

FUND	2010 EXTENDED LEVY			2011 PROPOSED		
	LEVY	ABATEMENT	EXTENSION	LEVY	ABATEMENT	EXTENSION
CORPORATE	810,000		809,254	850,000		850,000
FIRE	740,000		747,947	795,000		795,000
STREETS/BRIDGES*	770,000	288,889	478,196	815,000		815,000
PARKS	355,000		355,582	365,000		365,000
RECREATION	355,000		355,582	365,000		365,000
SRA	155,000		159,399	160,000		160,000
IMRF/FICA	375,000		380,104	377,000		377,000
Sub-Total General Fund	3,560,000	288,889	3,286,064	3,727,000	0	3,727,000
POLICE PENSION	1,225,000		1,226,143	1,225,000		1,225,000
FIRE PENSION	971,800		980,914	972,000		972,000
Sub-Total Pensions	2,196,800		2,207,057	2,197,000		2,197,000
Sub-total General & Pensions (Tax Cap)	5,756,800	288,889	5,493,121	5,924,000	0	5,924,000
BONDS(See Below)	1,885,358	1,664,656	220,702	1,896,225	1,681,381	214,844
GROSS LEVY	7,378,479	1,953,545	5,713,823	7,820,225	1,681,381	6,138,844
ROAD & BRIDGE ABATEMENT			288,889			0
NET LEVY			6,002,712			6,138,844

\* For comparison purposes, the Township levies are combined.  
The Village can expect approximately \$290,000 from the Townships for 2011.

BONDS	2010		2011	
	Levy	Extended	Levy	Extended
Water/Sewer Ref (2001A Alt Rev)	371,988	0	373,113	0
Sports Complex (2004 Refunding)	241,773	0	245,418	0
Water/Sewer (2006 Alt Revenue)	200,433	0	201,833	0
Adler Pool ( 2008 Ltd Tax Refunding)	211,603	211,603	212,728	212,728
Sports Complex (2010A Refunding)	473,255	0	473,255	0
Sports Complex (2010B Taxable Refunding)	161,713	0	161,713	0
Sports Complex (2010C Refunding)	147,675	0	153,975	0
Sales Tax (2010D-Bolander Refunding)	76,918	0	74,190	0
Non collection addition 1%	0	9,099	0	2,116
	<u>1,885,358</u>	<u>220,702</u>	<u>1,896,225</u>	<u>214,844</u>

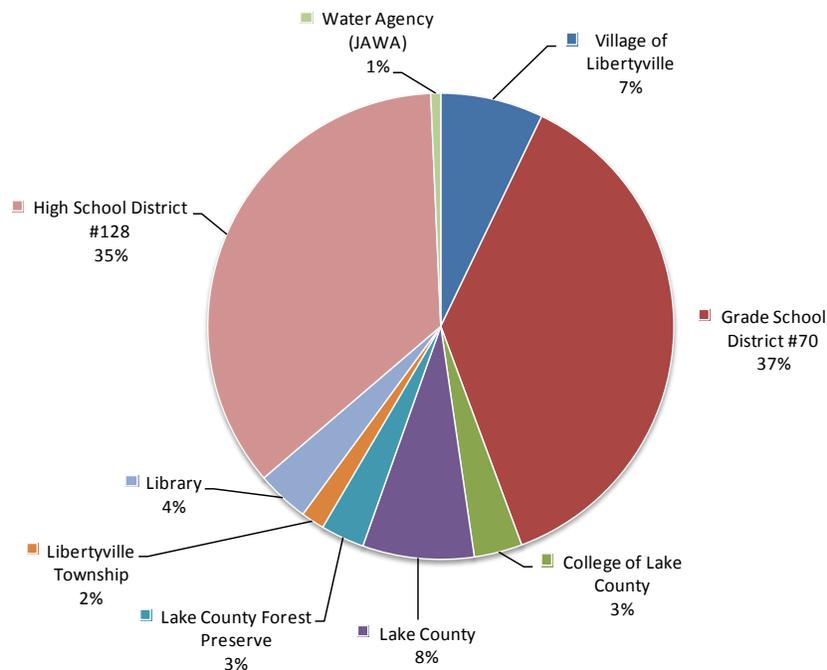
In attempting to determine the 2011 property tax levy, the Village Board has taken the following items into consideration:

- A decrease of approximately 5.5% in the equalized assessed valuation of property within the Village.
- Requirements of the tax cap legislation.
- Projections contained in the Village Five Year Financial Plan.
- A desire to re-build General Fund balances.

Due to the fact that the gross 2011 estimated tax levy, which includes the township portion of the road and bridge levy, represents an increase greater than 5% compared to the 2010 tax extension, the Village is required to hold a public hearing and provide notice as required by the State of Illinois Truth-in-Taxation Act. Once the township road and bridge levy is abated, the actual increase will be 2.3%. The Village Board has scheduled a Public Hearing at 8:00 p.m. on Tuesday, November 22, 2011 to discuss the 2011 tax levy and obtain public input.

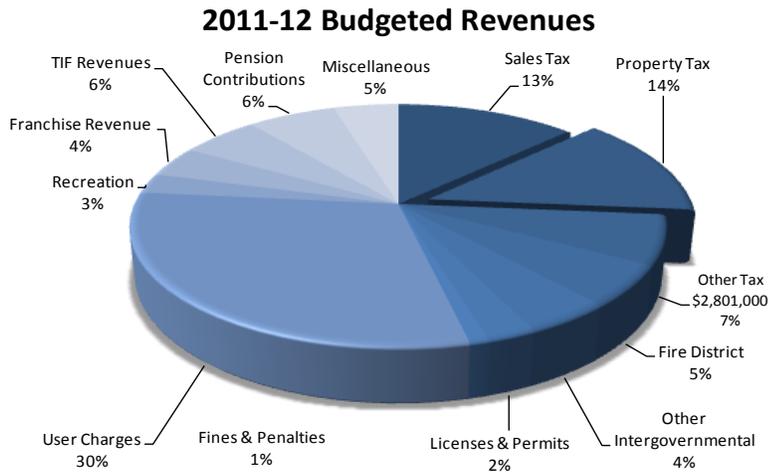
### **Distribution of Your Property Tax Dollars**

The Village of Libertyville is only one of many governmental taxing agencies which appear on a homeowner's real estate tax bill. As the following chart indicates, the Village's share of a homeowner's real estate tax bill is approximately 7 % (based upon 2010 tax rates which were paid in calendar year 2011).



**Village Revenues**

Real estate taxes represent one of many sources of revenue that are utilized to fund Village operations. In addition to receiving revenues from the tax levy, other major sources of revenue received and utilized by the Village include:



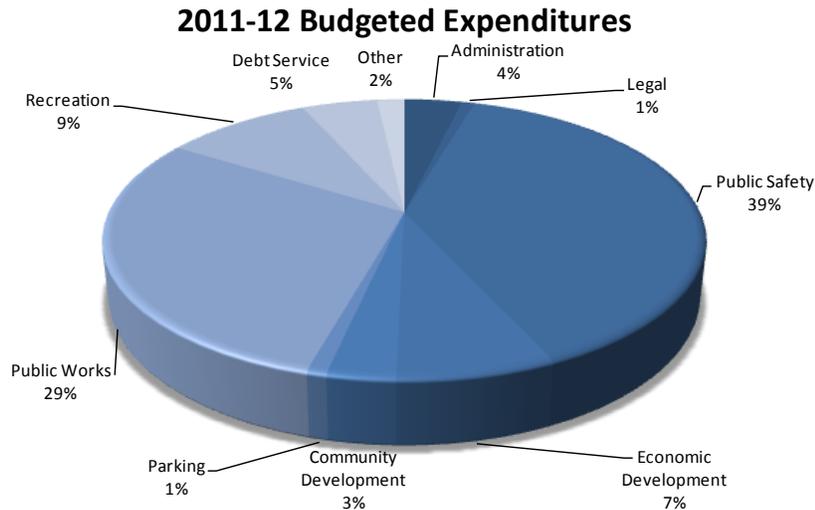
Sales Tax	\$5,715,000
Property Tax	\$6,011,735
Other Tax	\$2,910,000
Fire District	\$2,437,070
Other Intergovernmental	\$1,991,000
Licenses & Permits	\$1,113,000
Fines & Penalties	\$448,000
User Charges	\$13,420,565
Recreation	\$1,179,500
Franchise Revenue	\$1,833,000
TIF Revenues	\$2,500,000
Pension Contributions	\$2,821,800
Miscellaneous	\$2,074,920
<b>Total Revenues</b>	<b>\$44,455,590</b>

Revenues received from real estate taxes represent approximately 14% of all Village revenues. In order to put the property tax levy in perspective, the estimated 2011 levy of \$6.1 million is less than half of the \$16.5 million it costs the Village to provide Police and Fire services.

**Total Village Expenditures**

The Village adopts an annual budget which is based on a fiscal year of May 1 through April 30. Village operations and services are organized by various funds contained within the Budget. These funds include the General Fund, Enterprise Funds, Debt Service, Capital Projects, and Pension Funds.

The General Fund includes Village operations such as Administration, Public Works (which includes Highways and Bridges and Engineering), Police, Fire, Parks and Recreation, and Community Development Departments. Enterprise Funds are established to account for the financing of self-supporting Village activities, which render services generally on a user-charge basis. The Village Enterprise Funds include services such as water, sewer and wastewater treatment and the Libertyville Sports Complex. Other funds include employee pension funds, capital projects funds (for capital improvements such as building improvements, infrastructure improvements, recreation facilities), and debt service funds (to pay for principal and interest associated with bonds).



Administration	\$1,580,655
Legal	\$357,000
Public Safety	\$16,499,345
Economic Development	\$3,085,725
Community Development	\$1,328,865
Parking	\$386,420
Public Works	\$12,598,850
Recreation	\$4,056,520
Debt Service	\$2,086,440
Other	\$759,800
<b>Total Expenditures</b>	<b>\$42,739,620</b>

Those Village services which are funded in part by real estate taxes include:

- public safety services (including police protection, fire protection and paramedic service, provided on a 24 hour a day basis and within a specific response time);
- public works construction and maintenance (streets, sidewalks, storm sewers, street lights, traffic signals, snow plowing);
- Parks and recreation services (construction and maintenance of playgrounds, operation and maintenance of two pools and Village golf course, recreation programs for all ages, and tree planting and tree maintenance service).

**How Much Do We Pay and How Do We Compare?**

While both the tax levy and budgeting process can be complicated and somewhat difficult to understand, homeowners often focus on how these processes impact the dollar amount of their real estate tax bill. Based upon the estimated 2011 Village tax levy, the following comparison illustrates the impact of the 2011 levy on the amount of money a Libertyville property owner will pay to the Village:

**IMPACT ON A LIBERTYVILLE HOMEOWNER**

(Assumes a 5.5% decrease in the Equalized Assessed Valuation)

EAV is Approximately 1/3 Market Value

2010 EAV	2010 VILLAGE TAX	2011 ESTIMATE EAV	2011 EST TAX	DOLLAR INCREASE	% CHANGE
\$75,000	\$349	\$70,875	\$354	\$4	1.2%
\$100,000	\$466	\$94,500	\$472	\$6	1.2%
\$150,000	\$699	\$141,750	\$708	\$9	1.2%
\$200,000	\$932	\$189,000	\$943	\$11	1.2%

*The proposed 2011 Village tax levy will result in a 1.2% increase to a typical property owner's tax bill for the Village of Libertyville that will be paid in 2012 (does not include schools and other taxing bodies).*

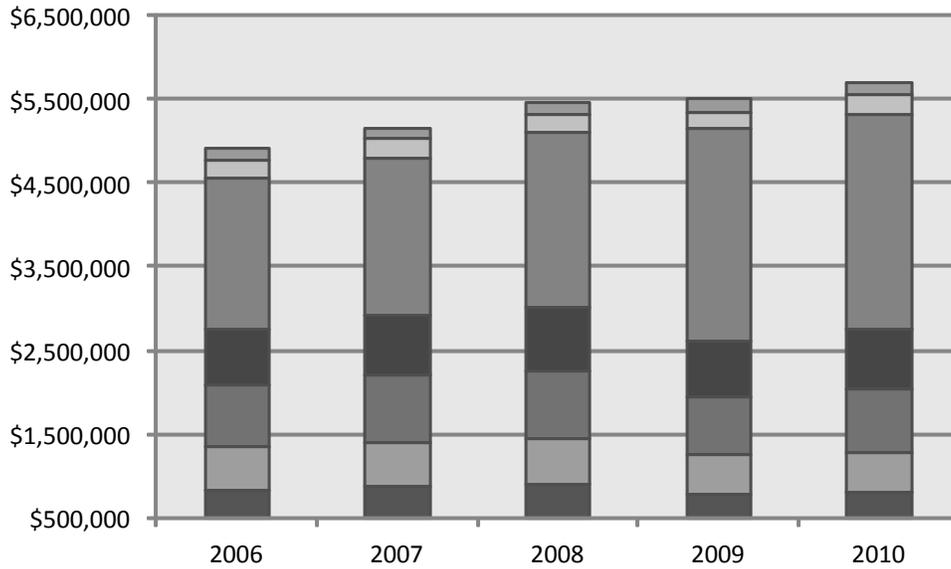
In comparing to surrounding communities, the Village of Libertyville's tax rate compares very favorably. The following compares Libertyville's 2010 tax rate to surrounding communities noting several communities have a separate park and/or fire protection districts. Also shown is the amount of property tax paid for Village services on property with a value of \$400,000.

<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>	<u>Village Tax Paid on a \$400,000 Home</u>
Mundelein	1.227	-	0.387	1.614	<b>\$2,147</b>
Grayslake	0.455	0.592	0.392	1.439	<b>\$1,914</b>
Deerfield	0.443	0.486	0.460	1.389	<b>\$1,847</b>
Buffalo Grove	0.797	-	0.425	1.222	<b>\$1,625</b>
Lake Forest	0.990	-	-	0.990	<b>\$1,317</b>
Highland Park	0.586	-	0.379	0.965	<b>\$1,283</b>
Lake Bluff	0.572	-	0.363	0.935	<b>\$1,244</b>
Antioch	0.883	-	-	0.883	<b>\$1,174</b>
Vernon Hills	-	0.453	0.427	0.880	<b>\$1,170</b>
Lincolnshire	0.239	0.606	-	0.845	<b>\$1,124</b>
Libertyville	0.466	-	-	0.466	<b>\$620</b>
Gurnee	-	-	0.394	0.394	<b>\$524</b>

## Extended Property Tax Levy

### 2006 Through 2010

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General/Corporate	\$ 834,581	\$ 878,588	\$ 905,074	\$ 782,453	\$ 809,254
Streets & Bridges	508,808	532,462	553,101	479,568	478,196
Fire Protection	755,634	794,339	804,511	694,112	747,947
Parks & Recreation	654,132	722,126	754,228	656,252	711,163
Pensions	1,804,499	1,865,494	2,086,699	2,549,284	2,587,161
Debt Service	225,563	240,709	213,698	189,303	220,706
Special Recreation	124,059	132,390	138,275	151,443	159,399
<b>Total Extended Levy</b>	<b>\$ 4,907,276</b>	<b>\$ 5,166,108</b>	<b>\$ 5,455,586</b>	<b>\$ 5,502,415</b>	<b>\$ 5,713,826</b>



General/Corporate  
  Streets & Bridges  
  Fire Protection  
  Parks & Recreation  
 Pensions  
  Debt Service  
  Special Recreation



# *Five Year Plan*

## **Introduction**

The Village of Libertyville has historically enjoyed a healthy financial condition. However, beginning in 2001, the economy slowed considerably and this slowdown hit Illinois municipalities hard and Libertyville was no exception. Economic conditions have improved since 2001 although many of the Village's main revenue generators did not. During late 2008 and early 2009, the global economy was in a recession due to the collapse of the banking and housing industries. While the recession has ended, the effects of the recession are still being felt by most governmental entities and Libertyville is no exception. There remains much volatility in the markets and this uncertainty has kept consumers cautious with their spending habits. In most cases, the effects of the economy hit governments later than consumers and other industries and as the stock market and other indexes are improving, indicators continue to predict very slow growth in governmental revenues. Many in the governmental sector believe that low growth in revenues along with pressures to reduce expenses will become the new norm for the future.

This financial plan presents, to the best of the knowledge of the Village staff, an estimate of proposed expenditures along with the means of financing these expenditures (revenues), based on the assumptions described in the accompanying notes. The budget and this plan are the primary means by which expenditures and services levels of the Village are controlled. These projections were prepared for presentation to the Board of Trustees for their and staff's use and analysis in connection with the financial and budgetary planning process. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and these differences may be significant.

## **Background**

The Village's first comprehensive Five-Year Financial Plan was assembled in 1988. The current plan focuses on the Village's General fund since it provides most of the Village's services (police, fire, parks, recreation, highways, building and code enforcement, planning and zoning and administration), and lends itself to adjustments, while the other funds (debt service, water, sewer, etc.) are controlled by legal requirements.

How has the Village developed to this point? First, the Village has seen dramatic growth since 1980. The Village's population has grown 24% from 1980 to 2000. Along with this new population came the demand for expanding existing Village services as well as the demand for new services. Since 1980, the Village has also seen significant growth in state and federal mandated programs such as the Americans with Disabilities Act, recycling, erosion control, freedom of information regulations, wetlands management and underground gasoline storage tank control. In addition, the Village has become involved in new intergovernmental programs such as drug enforcement (Metropolitan Enforcement Group), Route 53 Corridor Planning, Lake County Solid Waste Agency, Intergovernmental Risk Management Agency, Intergovernmental Personnel Benefit Cooperative, and the Central Lake County Joint Action Water Agency. These new programs have not only required financial support but also additional Village staff involvement.

During this same period of time, the Village has seen the elimination of significant revenue sources. For example, the Village received \$115,000 in Federal Revenue Sharing in 1980. Revenue Sharing was eventually discontinued in 1987. In 1991, the

Village received over \$495,000 from the income tax surcharge. The State Income Tax Surcharge was completely eliminated in 1995 after several years of being phased out. In 2002, the State discontinued apportioning photo processing taxes to municipalities which cost the Village about \$45,000 annually.

In the past, the Village has seen impressive revenue growth in other areas – most notably in sales tax. In 1980 the Village collected \$1.3 million in sales tax. Sales tax revenue peaked during the 2001-2002 fiscal year with \$8.03 million received and has been decreasing since then. It appears that sales tax revenue bottomed during the 2009-10 fiscal year with the last two fiscal years showing slight growth. Projections for future years include a 1% to a 2% annual growth factor.

Due to the growth of sales tax revenue in the past, the Village was able to pledge a portion of the sales tax revenue to retire bonds to build two fire stations as well as expand the public works garage facility in 1989. In 1996 the Village committed a portion of its sales tax revenues in the amount of \$300,000 for the annual road program. This commitment, which was increased to \$400,000 per year in 1997 and 1998, along with MFT and vehicle sticker revenues ensured a minimum \$1.1 million annual road rehabilitation program. In November 1998, the Village issued \$3.7 million in alternate revenue bonds to fund an accelerated road improvement program. All of these bonds have matured and beginning in 2009-10, 100% of sales tax revenue is being allocated to the General Fund. In the 2002-03 fiscal year, the Village began to fund the annual road program, on a “pay as you go” basis, using current revenues (MFT, vehicle sticker revenues).

During the 2005-06 fiscal year, the Village Board approved increasing the cost of vehicle stickers along with an increase in the telecommunications infrastructure maintenance fee (IMF) that generated an additional \$385,000. Currently \$1.2 million is available annually for roadway and other infrastructure improvements (\$550,000 in MFT Fund and \$650,000 in Capital Projects Fund). Due to continued decline in sales tax revenue, the Village Board enacted a 5% gross receipts tax on natural gas, a per kilowatt hour use tax on electric and increased the IMF rate from 3.5% to 6%, effective January 1, 2010. These taxes provide an additional \$2.5 million in revenue to the General Fund. The gas and electric taxes include a sunset clause and are currently due to expire on April 30, 2012 unless the Village Board takes action to extend them. This report has been prepared with these taxes being extended.

In 1991, the State Legislature imposed property tax limitations on non-home rule municipalities in Lake County as well as the other Chicago area collar counties. This legislation limits the increase of the Village’s tax levy to the Consumer Price Index or 5%, whichever is less. Any increase greater than this limitation must be approved through a referendum. The same legislation virtually eliminated the Village’s ability to issue general obligation debt without a referendum. New legislation in 1995 re-established the Village’s ability to issue alternate revenue bonds and created the ability to issue limited tax bonds to replace non-referendum debt as it matures. In 1996, the Village took advantage of this legislation by issuing limited tax bonds for playground and park improvements and alternate bonds for renovating the Schertz Municipal Building. The Village also used this same authority in 1997 to issue \$1.0 million in alternate revenue bonds to purchase and improve the former Bolander Construction property as an office and recreational facility for the Parks and Recreation Department. In 2000, the Village issued \$1.8 million in debt to expand the facilities at Adler Park

Pool. This bond issue effectively eliminated the Village's ability to issue non-referendum, limited tax bonds through 2023.

Libertyville's property tax rate is substantially lower than most of the following communities once all of the services that Libertyville provides are included in the comparison. Using the following rates, property taxes on a home valued at \$400,000 would pay approximately \$620 to the Village of Libertyville. The same home in other communities would pay between \$2,147 and \$524 for all municipal services including fire and parks and recreation.

2010 TAX RATES

<u>Community</u>	<u>Village Rate</u>	<u>Fire District</u>	<u>Park District</u>	<u>Total Tax Rate</u>	<u>Village Tax Paid on a \$400,000 Home</u>	<u>Amount Paid for 2010 Taxes</u>	<u>Increase</u>
Mundelein	1.227	-	0.387	1.614	<b>\$2,147</b>	<b>\$2,051</b>	4.7%
Grayslake	0.455	0.592	0.392	1.439	<b>\$1,914</b>	<b>\$1,762</b>	8.6%
Deerfield	0.443	0.486	0.460	1.389	<b>\$1,847</b>	<b>\$1,659</b>	11.4%
Buffalo Grove	0.797	-	0.425	1.222	<b>\$1,625</b>	<b>\$1,544</b>	5.3%
Lake Forest	0.990	-	-	0.990	<b>\$1,317</b>	<b>\$1,200</b>	9.7%
Highland Park	0.586	-	0.379	0.965	<b>\$1,283</b>	<b>\$1,237</b>	3.8%
Lake Bluff	0.572	-	0.363	0.935	<b>\$1,244</b>	<b>\$1,112</b>	11.8%
Antioch	0.883	-	-	0.883	<b>\$1,174</b>	<b>\$1,108</b>	6.0%
Vernon Hills	-	0.453	0.427	0.880	<b>\$1,170</b>	<b>\$982</b>	19.2%
Lincolnshire	0.239	0.606	-	0.845	<b>\$1,124</b>	<b>\$1,040</b>	8.1%
Libertyville	0.466	-	-	0.466	<b>\$620</b>	<b>\$580</b>	6.9%
Gurnee	-	-	0.394	0.394	<b>\$524</b>	<b>\$484</b>	8.3%

**2011-12 Fiscal Year**

The projection for 2011-12 is based on the Village Budget and reflects actual experience for the first six months of the fiscal year. Staff estimates revenues to be above budget by \$945,030 with the major variances as follows:

- Sales tax revenue is projected to be above budget by \$135,000
- Building Permit fees are projected to be above budget by \$50,000
- Electric and Gas Utility Tax revenue above budget by \$450,000 due to the electric taxes not being collected in January through April
- Miscellaneous revenue above budget by \$154,600 due to the reimbursement by the State for blizzard related costs and the legal fees reimbursed through the Fresh Foods litigation

Total General Fund expenses are projected to end the year \$83,185 below budget with the major variances as follows:

- Salaries are expected to end the year \$104,615 below budget due to various position vacancies.
- Benefits are projected to be above budget by \$9,835 due to payment of sick leave for 3 employees that retired during the fiscal year.
- Contractual expenses are projected to be \$82,735 above budget due to the May payment for the contract paramedics that was not budgeted and additional legal expenses incurred for various litigation and special projects.
- IRMA- Insurance is projected to be \$61,760 below budget.

The projected fund balance will increase from \$3.8 million to \$6.1 million which is 29% of expenditures

### **Sports Complex Impact**

The Libertyville Sports Complex began operations in 2002. The Complex consists of the Indoor Sports Center (ISC), Golf Learning Center (GLC) and the Family Entertainment Center (FEC). It was anticipated that the complex would not generate a profit for the first two years of operation and with the third year would generate a net profit (after debt) of approximately \$400,000. While the Indoor Sports Center has come close to generating revenues that were projected, the GLC and FEC had original projections in excess of two times the revenues actually generated from these facilities. The ISC continues to generate an operating profit; however it is not sufficient to cover all of the annual principal and interest payments.

During the 2009-10 fiscal year, the Village formally transferred \$8.4 million to the Sports Complex Fund to cover the prior year losses which were previously recorded as an interfund receivable since it was always the Village Board's intent to repay this back to the General Fund. Realizing the losses were increasing each year, the Village Board authorized the sale of the FEC property in 2005 and the GLC property in 2007. Due to the downturn in the economy and the real estate market, there have not been any viable offers on these parcels. Because of this, the Village has recently refunded all of the debt on the Sports Complex and has increased the number of years the debt will be outstanding. For the next two years, the debt has will be approximately \$1,000,000 per year and will increase to \$1.7 million in the 2014-15 fiscal year. The current budget includes a subsidy of \$515,600 which will grow to \$1.2 million in the 2014-15 fiscal year. The Village intends to focus on enhancing the profitability of the complex until such time the FEC and GLC parcels can be sold in order to reduce the debt payments.

### **2012-13 Year**

Detailed information regarding the assumptions used in the current Five Year Financial Plan is continued in the "Notes to Projections." In summary the following assumptions were made:

- The Consumer Price Index will range between 2 and 3%;
- Salaries are assumed to increase 2.5% and include a cost of living increase and step increases;
- Benefits which include pension and health & dental insurance premiums will increase 10% annually;
- Contractual , Utilities, Commodities, and Repairs & Maintenance expenses will increase 1% in 2012 and increase 2.0% annually thereafter;

- IRMA insurance will increase 10% annually;
- Licenses, Fees and Other Revenues will grow between 2% and 3% with some categories showing no growth;
- Sales Tax growth for 2012-13 of 1% above the 2011-12 projection and 2% annually thereafter; and

Based on the above assumptions, the 2012-13 fiscal year is projected to result in a surplus of \$1,418,862 or \$918,862 after the estimated \$500,000 transfer to the Sports Complex. Fund balance as of April 30, 2013 is estimated to increase to \$7 million which is slightly less than the fund balance in the revised fund balance policy the Finance Committee has been working on. The fund balance is projected to increase again in the 2013-14 fiscal year; however, due to an increase in debt service payments the subsidy to the Sports Complex will increase beginning in the 2014-15 fiscal year and the fund balance will begin to decline. If the Sports Complex does not begin generating additional revenue or the Village is not able to sell portions of the property and reduce debt, other adjustments in the General Fund will become necessary in order to retain fund balance at the recommended levels.

**VILLAGE OF LIBERTYVILLE  
PROJECTED SCHEDULES OF REVENUES & EXPENDITURES  
GENERAL FUND  
FOR THE YEARS ENDING APRIL 30, 2012-16**

	<u>2011-2012</u> <u>BUDGET</u>	<u>2011-2012</u> <u>PROJECTION</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
<b>REVENUES</b>						
Sales Tax	5,715,000	5,850,000	5,908,500	6,026,670	6,147,203	6,270,147
Property Tax	5,756,800	5,754,000	5,924,467	6,075,943	6,180,303	6,342,809
Libertyville Fire Protection Dist.	2,437,070	2,452,100	2,488,882	2,538,659	2,589,432	2,667,115
Income Tax	1,659,000	1,659,000	1,659,000	1,708,770	1,760,033	1,812,834
Licenses, Fees & Other	4,694,000	5,042,300	4,826,310	4,905,606	4,986,592	5,069,305
Electric, Gas & Phone Taxes	2,950,000	3,400,000	2,900,000	2,919,000	2,938,190	2,957,572
Interest	1,500	1,000	30,000	30,000	30,000	30,000
Total Revenues	23,213,370	24,158,400	23,737,158	24,204,649	24,631,753	25,149,783
<b>EXPENDITURES</b>						
Salaries	11,627,340	11,522,725	11,916,747	12,186,479	12,502,220	12,785,917
Benefits	5,256,070	5,265,905	5,781,287	6,359,025	6,994,537	7,693,600
Contractual	914,015	996,750	928,505	943,326	958,407	973,753
IRMA- Insurance	711,565	649,805	782,722	860,994	947,093	1,041,802
Utilities	279,940	272,300	286,877	292,508	298,251	304,109
Commodities	1,523,000	1,510,375	1,542,469	1,572,882	1,603,899	1,635,534
Capital	21,500	21,500	23,000	35,000	35,000	35,000
Repairs & Maintenance	995,275	1,006,160	1,001,690	1,021,617	1,041,942	1,062,674
Transfers	55,000	55,000	55,000	55,000	55,000	55,000
Total Expenditures	21,383,705	21,300,520	22,318,297	23,326,830	24,436,349	25,587,388
Surplus/(Deficit)	1,829,665	2,857,880	1,418,862	877,819	195,404	-437,606
Sports Complex Subsidy	-515,600	-515,600	-500,000	-500,000	-1,200,000	-1,200,000
Fund Balance May 1	3,786,085	3,786,085	6,128,365	7,047,227	7,425,045	6,420,449
Fund Balance April 30	5,100,150	6,128,365	7,047,227	7,425,045	6,420,449	4,782,843

In Summary, this report is intended to be a tool that will enable the Village Board and Staff to plan for the future. Many of the revenue projections have changed rapidly over the course of the past two fiscal years. This uncertainty is expected to continue into the next fiscal year. Staff believes it is prudent to continue to plan conservatively due

to this uncertainty. There are many variables that can change the projections in this report and include:

- A major sales tax contributor moving outside the Village, or going out of business.
- Sports Complex Revenues increasing or decreasing at levels different than budgeted.
- The State's deteriorated financial situation.
- Pension Fund investment losses resulting in higher than normal increases in funding levels.

## Notes to Projections

### 1. SALES TAX

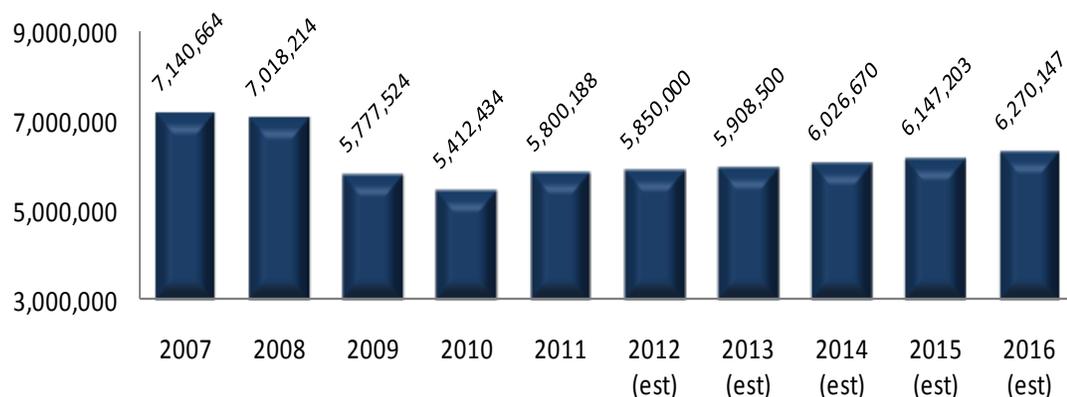
Since 1935, the State of Illinois has collected a retailer's occupation tax (sales tax). The current sales tax rate for general merchandise is 7.0 percent of purchase price. Of this rate, 5% is retained by the State, 1 percent of the tax is distributed to the Village, ½ of 1% is distributed to Lake County and ½ of 1% is used for mass transit. For the 2010-11 fiscal year, sales tax accounted for 27% of the General Fund Budgeted Revenues.

#### A. 5 Year History

Over the last five year period 2007-2011, the Village's sales tax revenues have decreased from \$7,140,664 in 2007 to \$5,800,188 in 2011. This period followed a time during the 1990's distinguished by a rapid growth in population area-wide, a general upward trend in family income, and generally good economic conditions. This period was effected by a leveling off of retail and commercial development in Libertyville along with a decline in the economy. It appears that sales tax revenue bottomed out in 2010 and projections for 2012 indicate sales tax revenue will increase approximately 1% from the previous year.

Based upon the latest data provided by the Illinois Department of Revenue, the Village's sales tax revenues are composed of receipts from a variety of commercial types. Auto sales tax receipts comprise 59% of sales tax collections in calendar year 2010, while food establishments (grocery and convenience stores) made up approximately 11% and drinking and eating places made up 9% of retail sales. The automotive category has decreased from 71% of all sales in 2001 to the current 59% level. While some of this decline has to do with the economy, a portion of this decrease is also attributed to increased competition in the local auto industry due to several automobile dealerships that have opened in neighboring towns.

### Sales Tax Revenue



## B. Projections and Assumptions

Future sales tax collections will be affected in the village primarily by the following:

- 1) The continued presence of exiting auto dealerships;
- 2) The retention/addition of other commercial enterprises;
- 3) The addition of new single family homes; and
- 4) The household income of existing and new Libertyville residents.
- 5) The Village Board's commitment to economic development within the Village;
- 6) The local economic conditions.

In order to project future sales tax revenues, several assumptions must be made. Key variables include economic conditions, commercial competition, Libertyville commercial growth, and disposable household income. The Staff's estimate for what we consider likely sales tax revenues for 2011-12 will be at \$5.85 million and will increase in 2012-13 to \$5,908,500 and 2% yearly thereafter.

The 2008-09 fiscal year was the last year the Village was required to allocate sales tax to the annual road program. In November 1999, the Village issued \$3.7 million in alternate revenue bonds to accelerate the road improvement program. Sales tax revenues of \$450,000 per year were been pledged to retire the debt through 2008. In addition, debt service from a 1989 issue to expand the Public Works facility and build two fire stations was paid by sales tax revenues. In total, approximately \$805,505 in sale tax was pledged to debt services. Both of these bond issues matured during the 2008-09 fiscal year allowing all sales tax to be allocated to the general fund for 2009-10 and beyond.

The Village's sales tax commitment to the TIF district ended in the 2006-07 fiscal year. Prior to this all Village sales tax generated in the TIF district was required to remain in the TIF fund. For 2006-07, according to the most recent information from the State, the Village was required to deposit \$153,260 into the TIF Fund as the Village's share of the sales tax generated in the TIF District. The 2006-07 fiscal year was the last year of this commitment and all current and future sales taxes are allocated to the General Fund.

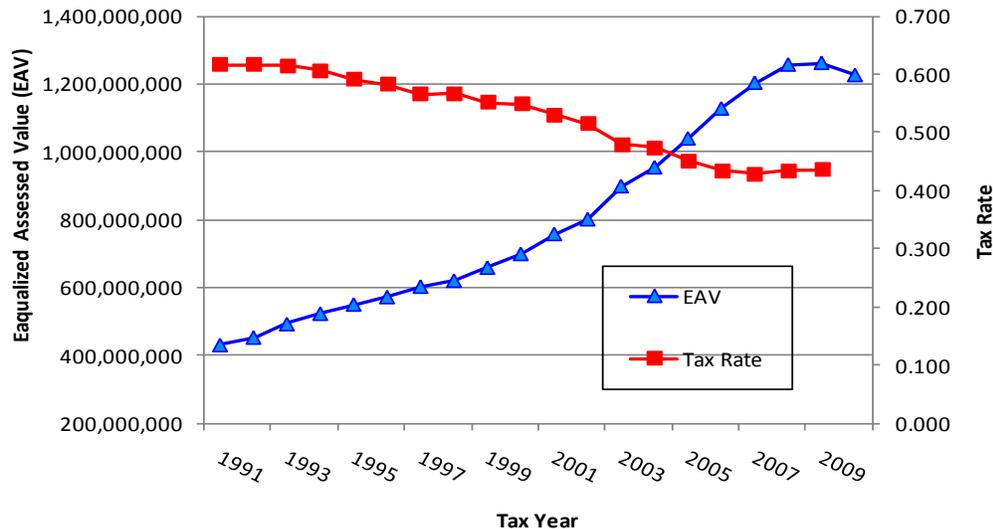
## PROPERTY TAX

### A. History

A review of the Village's equalized assessed valuation (E.A.V.) and tax rate extension over the period from 1990-2010 shows substantial increases in the value of real property and a remarkably stable tax rate. During this period the E.A.V. increased from \$431,632,031 to \$1,226,143,087 (6% annual average). The tax rate during this time averaged .526 and ranged from .429 to .661 per \$100/E.A.V. The tax rate has decreased steadily since the tax cap legislation went into effect in 1991.

It is clear from a review of this 20 year history of tax rate extensions and the progression of equalized assessed valuation that the Village has had a growing and diversified tax base which has enabled it to levy a comparably low and stable tax rate on real property.

Property Tax Rate vs. EAV



**B. Projections and Assumptions**

For the 2011-12 year, the estimated EAV is projected to decrease approximately 5% due to the effects of the economic downturn and the subsequent effect on the housing market. The Township Assessor bases the EAV on the prior three-year housing sales and in most cases housing values within Libertyville as in all areas of the County have declined. This is the second year in a row that the total EAV is projected to decrease from the previous year. It is assumed that the tax rate levy will increase slightly due to this decline in the EAV and then remain somewhat stable over the next five years. This would be consistent with Village’s practice of minimal rate fluctuations and ensure that new development would support the additional costs necessitated by their presence in the community.

These projections assume annual E.A.V. increases of 1% to 3%. For tax cap purposes, staff has assumed a 1.5% Consumer Price Index for the current year and 1% to 3% for future years. A growth factor has also been included in the calculations.

**PROJECTED PROPERTY TAX LEVY 2011-2015**

LEVY YEAR	PREVIOUS TAX EXTENSION	CONSUMER PRICE INDEX	EST EAV	GROWTH	LIMITING RATE	MAXIMUM TAX EXTENSION	SPEC REC & TOWNSHIP SHARE	NET AVAIL. GENERAL FUND
2011	5,333,722	1.015	\$1,171,705,217	13,000,000	0.0047	5,474,467	\$450,000	5,924,467
2012	5,474,467	1.010	1,169,988,165	10,000,000	0.0048	5,615,943	\$460,000	6,075,943
2013	5,615,943	1.020	1,190,688,046	9,000,000	0.0048	5,715,303	\$465,000	6,180,303
2014	5,715,303	1.030	1,223,501,807	9,000,000	0.0048	5,872,809	\$470,000	6,342,809
2015	5,872,809	1.030	1,256,971,844	9,000,000	0.0048	6,033,465	\$475,000	6,508,465

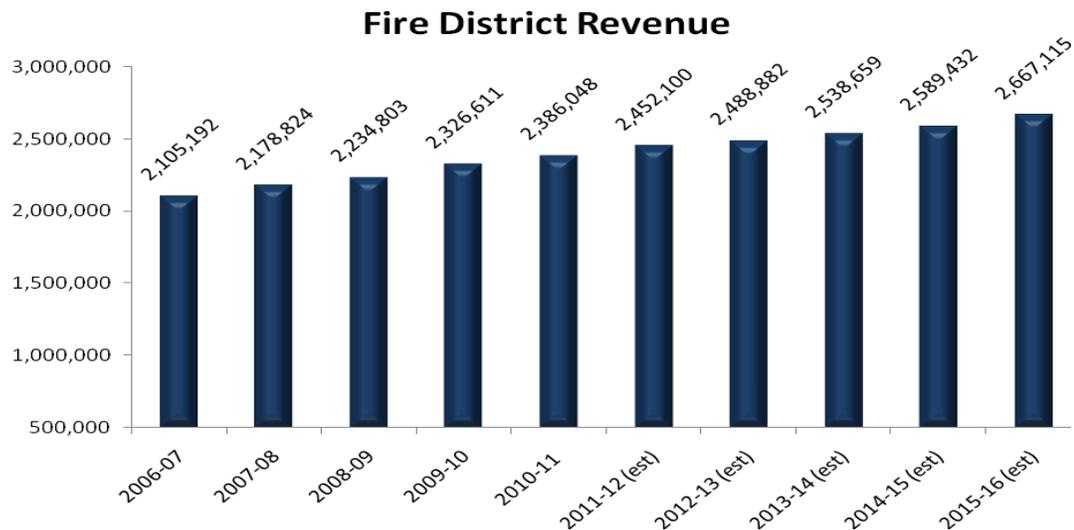
## 2. LIBERTYVILLE FIRE PROTECTION DISTRICT

### A. 5 Year History

As part of an agreement to provide fire and paramedic services to the Libertyville Fire Protection District, (LFPD), the Village was reimbursed on a formula basis which involved an apportionment of E.A.V., an apportionment of number of calls with a 1.25 factor applied to the Districts calls due to time considerations and specified incidental costs.

Substantial changes in the operation of the Libertyville Fire Department occurred in 1990 as the result of building two new fire stations and the abandonment of the Cook Street facility. These changes in operations resulted in the issuance of \$3.75 million dollars in long-term debt in 1989 to finance the purchase of land and constructions of two new fire stations. This debt was refinanced in 1993 and 2001.

In 1999, the Village of LFPD negotiated a new contract that provided a fixed payment for Village services, which increased 5% annually. In addition, the LFPD completed construction of a fire station, which the Village manages and staffs with nine contracted employees. This contract expired in 2005 and the Village and Fire District entered into a new contract that limits increases to the lower of 40% of the Fire budget or an increase equal to the consumer price index (CPI) used in the tax cap calculation. If the CPI is below 2%, the increase is half the difference between the CPI and budget increase. Since the CPI for the 2012-13 year is 1.5% and the projected fire budget increase is 4.6%, the increase is limited to 1.55% over the 2010-11 contract. The district has also agreed to allow the Village to bill district residents for ambulance service.



Projections and Assumptions

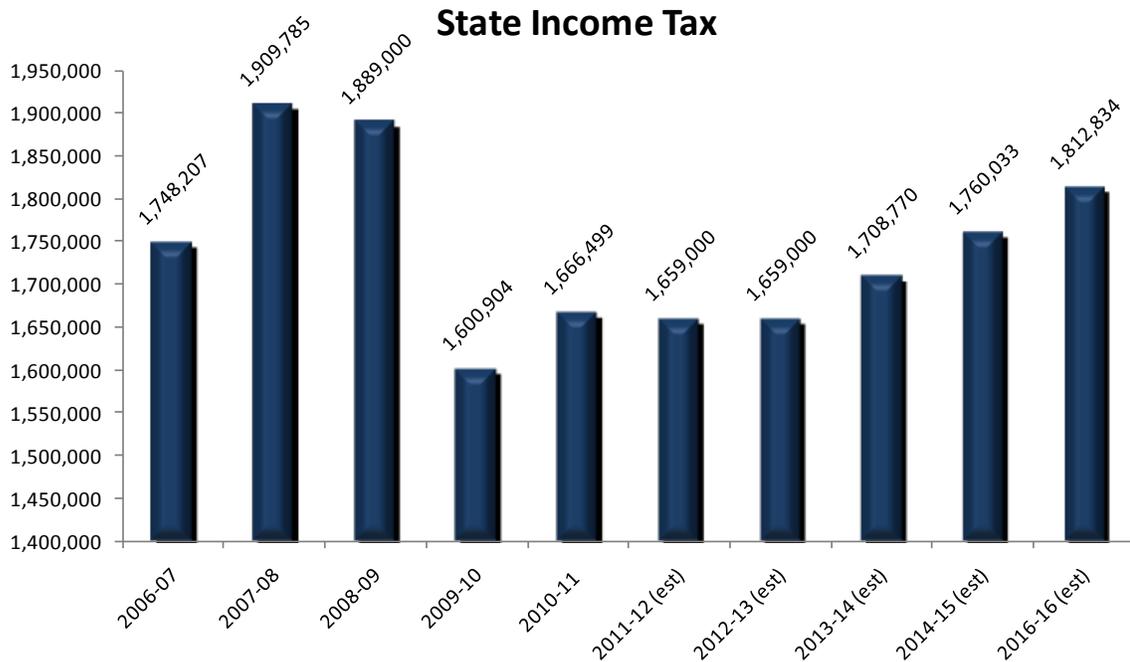
A projection of five years revenues from the LFPD is shown above and is based on the contractually allowed increase. Staff assumes the District's contribution in 2012-13 to be \$2,488,882 which is 1.5% above the previous year. Future years include a 2% to 3% increase per year.

3. INCOME TAX

A. 5 Year History

The Illinois income tax became effective on August 1, 1969. The tax is levied on the income of individuals, fiduciaries, and corporations. The individual income tax is based on the federal adjusted gross income of the taxpayer, minus a \$2,000 exemption per taxpayer, spouse, and each dependent. Fiduciary income tax is based on income from trusts and estates. Corporate income tax is based on the federal taxable income, with modifications.

The Illinois income tax rate is 5.0 percent for individuals and fiduciaries and 7.0 percent for corporations. Of the revenues collected by the state, one-tenth is distributed to counties and municipalities based on populations. After several years of decreases in income tax revenue, the Village saw several years of increases averaging 10% due to a healthier Statewide economy. Due to the current economy, that trend has reversed and for the third year in a row, projections indicate the current year and next fiscal year will be unchanged from the previous year. A 5-year summary of income tax revenue for Libertyville is shown below, along with projection for 5 years.



## B. Projections and Assumptions

The projection of State Income Tax revenue is based on information provided by the Illinois Municipal League. The five year projection of income tax receipts shows the 2013 fiscal year to remain the same as 2012. Staff has projected taxes for 2014-16 to increase at 3% annually based on historical averages by the State of Illinois.

## 4. LICENSES, FEES AND OTHER

Selected licenses, fees and other revenues are expected to increase modestly (1%-3%). Specific fees such as Engineering, Zoning, Golf and Parking show no increase over time based on staff's analysis of growth, development, and capacity.

LICENSES, FEES & OTHER	<u>2011-2012</u>	<u>2011-2012</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
IL USE TAX	255,000	255,000	262,650	270,530	278,645	287,005
LEASED CAR TAX	70,000	67,000	68,340	69,707	71,101	72,523
PERSONAL PROP REPLACEMENT	92,000	92,000	94,760	97,603	100,531	103,547
MAINTENANCE FEES	77,000	77,400	78,000	78,780	79,568	80,363
IRMA INSURANCE SURPLUS	100,000	100,000	100,000	100,000	100,000	100,000
TIF SURPLUS	123,000	132,000	133,320	134,653	136,000	137,360
PLAN REVIEW FEES	50,000	50,000	51,500	53,045	54,636	56,275
BUILDING PERMITS	500,000	550,000	550,000	561,000	572,220	583,664
ZONING FEES	25,000	25,000	25,000	25,000	25,000	25,000
FIRE BUREAU/PERMIT FEES	45,000	50,000	50,000	50,000	50,000	50,000
BUSINESS LICENSE	88,000	90,000	90,000	90,000	90,000	90,000
FINES	388,000	420,000	424,200	428,442	432,726	437,054
AMBULANCE FEES	562,000	562,000	576,050	590,451	605,213	620,343
RECYCLING/SWALCO FEES	88,000	130,000	130,000	130,000	130,000	130,000
ENGINEERING FEES	50,000	145,000	60,000	60,000	60,000	60,000
RECREATION FEES	712,500	716,300	700,000	714,000	728,280	742,846
SWIMMING FEES	373,000	370,300	375,000	382,500	390,150	397,953
GOLF COURSE FEES	57,000	42,200	42,200	42,200	42,200	42,200
ALARM FEES	260,000	220,000	224,400	228,888	233,466	238,135
POLICE SERVICES	83,000	83,000	85,490	88,055	90,696	93,417
BIRTH/DEATH CERT	190,000	200,000	202,000	204,020	206,060	208,121
PARKING RECEIPTS	6,000	6,000	6,000	6,000	6,000	6,000
CABLE FRANCHISE	325,000	330,000	333,300	336,633	339,999	343,399
ELECTRIC & GAS UTILITY TAX	1,950,000	2,350,000	1,900,000	1,919,000	1,938,190	1,957,572
TELECOM IMF	1,000,000	1,050,000	1,000,000	1,000,000	1,000,000	1,000,000
MISC REVENUES	174,500	329,100	164,100	164,100	164,100	164,100
TOTAL	7,644,000	8,442,300	7,726,310	7,824,606	7,924,782	8,026,877

## 5. INTEREST

### A. 5 Year History

The amount of revenue to be realized through interest earnings is a function of interest rates, investment portfolio and, revenue and expenditure timing. Because investment of public funds is limited by law to low risk instruments, potential investment earnings are necessarily reduced.

### B. Projection and Assumptions

Revenues from interest earnings are affected by balances available for investment and interest rates. In the projections, interest has been calculated to increase to \$30,000 in 2013 and remain at that level for the remainder of this plan. These projections take into account the economy, cash reserve balances and the current investment returns.

## 6. SALARIES

For the purposes of this report, salaries include a 2.5% increase for all employees. The Police Officer contract currently includes a 1% increase in May and November 2012 and 2% increase on May 1, 2013. The Fire Contract and the new Public Works union contracts will need to be negotiated. This financial plan does not include any new personnel.

The following table shows the anticipated expenditures in this category:

<b>SALARIES</b>	<u>2011-2012</u>	<u>2011-2012</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	51,050	51,050	51,050	51,050	51,050	51,050
ADMINISTRATION	579,760	568,000	594,254	582,200	609,110	596,755
COMMUNITY DEVELOPMENT	866,170	863,600	887,824	910,020	932,770	956,090
PUBLIC WORKS	1,340,160	1,280,000	1,373,664	1,408,006	1,443,206	1,479,286
POLICE	4,330,125	4,325,000	4,438,378	4,549,338	4,663,071	4,779,648
FIRE	3,792,120	3,767,120	3,886,923	3,984,096	4,083,698	4,185,791
PARKS & RECREATION	667,955	667,955	684,654	701,770	719,314	737,297
PUBLIC BUILDINGS	0	0	0	0	0	0
TOTAL	11,627,340	11,522,725	11,916,747	12,186,479	12,502,220	12,785,917

## 7. BENEFITS

Benefit costs include, social security, Medicare, pension costs, health, dental and life insurance. Due to funding levels for the pension funds and trends in health insurance premiums, benefits are projected to increase at a 10% rate per year. For 2011-12 the police and fire pension contributions remained level due to better than anticipated investment results. These contributions are expected to remain level in 2012-13 due to changes in actuarial assumptions and investment returns above targets.

<b>BENEFITS</b>	<u>2011-2012</u>	<u>2011-2012</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	3,905	3,905	3,905	3,905	3,905	3,905
ADMINISTRATION	240,540	275,000	264,594	291,053	320,159	352,175
COMMUNITY DEVELOPMENT	339,345	332,000	373,280	410,607	451,668	496,835
PUBLIC WORKS	674,415	635,000	741,857	816,042	897,646	987,411
POLICE	2,153,160	2,140,000	2,368,476	2,605,324	2,865,856	3,152,442
FIRE	1,709,185	1,750,000	1,880,104	2,068,114	2,274,925	2,502,418
PARKS & RECREATION	128,020	130,000	140,822	154,904	170,395	187,434
PUBLIC BUILDINGS	7,500	0	8,250	9,075	9,983	10,981
TOTAL	5,256,070	5,265,905	5,781,287	6,359,025	6,994,537	7,693,600

## 8. CONTRACTUAL EXPENDITURES

The Village projects a 1% growth in its operating expenditures for 2012-13 and 2% for 2014 through 2016, which is at or below the anticipated annual consumer price index assumption.

<b>CONTRACTUAL</b>	<u>2011-2012</u>	<u>2011-2012</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	3,600	3,600	3,636	3,672	3,709	3,746
ADMINISTRATION	84,520	82,500	85,365	87,073	88,814	90,590
LEGAL	357,000	400,000	360,570	364,176	367,817	371,496
PUBLIC BUILDINGS	0	0	0	0	0	0
COMM ORGANIZATIONS	40,200	37,000	40,602	41,414	42,242	43,087
COMMUNITY DEVELOPMENT	50,000	50,000	50,500	51,510	52,540	53,591
CBD PARKING	5,000	5,000	5,050	5,151	5,254	5,359
PUBLIC WORKS	78,170	80,000	78,952	80,531	82,141	83,784
POLICE	139,700	139,700	141,097	143,919	146,797	149,733
FIRE	31,875	75,000	32,194	32,838	33,494	34,164
EMERGENCY MGMT	0	0	5,350	5,350	5,350	5,350
PARKS & RECREATION	123,950	123,950	125,190	127,693	130,247	132,852
TOTAL	\$914,015	\$996,750	\$928,505	\$943,326	\$958,407	\$973,753

## 9. IRMA

Over the past six years, costs for the Village's Intergovernmental Risk Management Association (IRMA) insurance have increased an average of 18% per year due to higher than normal claims that resulted in a positive premium modifier or surcharge. Prior to this, the Village had a negative experience modification factor due to low claims. For the 2012-13 year, the Village once again has a negative modifier and premiums are expected to increase slightly. For fiscal years after 2013, staff is projecting a 10% annual increase for IRMA.

<b>IRMA</b>						
ADMINISTRATION	\$147,890	\$135,600	162,679	178,947	196,842	216,526
PUBLIC BUILDINGS	\$8,545	\$7,885	9,400	10,339	11,373	12,511
COMMUNITY DEVELOPMENT	\$26,650	\$23,625	29,315	32,247	35,471	39,018
PUBLIC WORKS	\$128,130	\$115,675	140,943	155,037	170,541	187,595
POLICE	\$170,620	\$158,090	187,682	206,450	227,095	249,805
FIRE	\$160,890	\$147,070	176,979	194,677	214,145	235,559
RECREATION	\$68,840	\$61,860	75,724	83,296	91,626	100,789
TOTAL	\$711,565	\$649,805	\$782,722	\$860,994	\$947,093	\$1,041,802

## 10. UTILITIES & COMMODITIES

Utilities and commodities are projected to increase 1% for the 2012-13 fiscal year and 2% through 2015-16.

UTILITIES	<u>2011-2012</u>	<u>2011-2012</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	0	0	0	0	0	0
ADMINISTRATION	10,000	10,000	10,100	10,302	10,508	10,718
LEGAL	0	0	0	0	0	0
PUBLIC BUILDINGS	2,200	1,800	2,222	2,266	2,312	2,358
COMM ORGANIZATIONS	0	0	0	0	0	0
COMMUNITY DEVELOPMENT	5,000	4,800	5,050	5,151	5,254	5,359
CBD PARKING	1,900	1,900	1,919	1,957	1,997	2,036
PUBLIC WORKS	114,300	108,000	115,443	117,752	120,107	122,509
POLICE	13,000	12,000	13,130	13,393	13,660	13,934
FIRE	46,000	43,000	46,460	47,389	48,337	49,304
EMERGENCY MGMT	1,200	800	5,350	5,350	5,350	5,350
PARKS & RECREATION	86,340	90,000	87,203	88,947	90,726	92,541
TOTAL	\$279,940	\$272,300	\$286,877	\$292,508	\$298,251	\$304,109

COMMODITIES	<u>2011-2012</u>	<u>2011-2012</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	32,650	32,650	32,977	33,306	33,639	33,976
ADMINISTRATION	63,375	63,375	64,009	65,289	66,595	67,927
LEGAL	0	0	0	0	0	0
PUBLIC BUILDINGS	5,100	3,500	5,151	5,254	5,359	5,466
COMM ORGANIZATIONS	155,000	150,000	156,550	159,681	162,875	166,132
COMMUNITY DEVELOPMENT	31,050	31,050	31,361	31,988	32,627	33,280
CBD PARKING	3,000	3,000	3,030	3,091	3,152	3,215
PUBLIC WORKS	468,140	468,140	472,821	482,278	491,923	501,762
POLICE	264,870	263,000	267,519	272,869	278,326	283,893
FIRE	349,155	345,000	352,647	359,699	366,893	374,231
EMERGENCY MGMT	1,100	1,100	5,350	5,350	5,350	5,350
PARKS & RECREATION	149,560	149,560	151,056	154,077	157,158	160,301
TOTAL	\$1,523,000	\$1,510,375	\$1,542,469	\$1,572,882	\$1,603,899	\$1,635,534

## 11. CAPITAL EXPENDITURES

The Village's capital improvements are financed from a number of funds. For example, water, sewer and wastewater treatment plant capital improvements are financed by water and sewer revenues. Major road improvements are financed primarily by the Motor Fuel Tax Fund and revenues (vehicle sticker fees and a portion of the Phone Utility Tax) dedicated to the Capital Improvement Fund. Internal Service funds were created several years ago to finance the replacement of Village vehicles and technology. These funds are financed through transfers from departments that receive benefits. In 1996, the Park Improvement Fund and the Building Improvement Fund were established. Capital expenditures in the General Fund are primarily "operating capital" and will be included at a reduced level for 2013 and then increase from 2014 to 2016.

CAPITAL	<u>2011-2012</u>	<u>2011-2012</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
ADMINISTRATION	0	0	1,000	0	0	0
COMM DEVELOPMENT	0	0	1,000	0	0	0
PUBLIC WORKS	0	0	5,000	10,000	10,000	10,000
POLICE	0	0	5,000	10,000	10,000	10,000
FIRE	0	0	5,000	5,000	5,000	5,000
EMERGENCY MGMT	11,500	11,500	1,000	0	0	0
PARKS & RECREATION	10,000	10,000	5,000	10,000	10,000	10,000
TOTAL	21,500	21,500	23,000	35,000	35,000	35,000

As mentioned above, many capital improvements are financed by other funds. The Capital Improvements Fund receives approximately \$650,000 in vehicle sticker and infrastructure maintenance fee revenue per year. The Motor Fuel Tax Fund receives approximately \$560,000 from State Motor Fuel Tax. In the past when the General Fund had a year end surplus, a portion of that surplus was transferred to the Capital Improvement, Public Building Improvement and other funds to finance capital type expenditures. A summary of 2011-12 Capital expenditures and their respective fund balances are as follows:

<u>Fund</u>	<u>2011-12 Capital Expenditures</u>	<u>Projected Balance April 2012</u>
Capital Improvement	474,500	1,331,900
Motor Fuel Tax	664,850	241,800
Water & Sewer Fund	353,000	1,200,000
Tax Increment Financing	1,330,725	42,100,
Park Improvement	133,210	267,370
Public Building Improvement	200,000	144,870

## 12. REPAIRS AND MAINTENANCE

Repairs and Maintenance costs are projected to increase by 1% for the 2012-13 fiscal year and 2% from 2013-2016.

<b>REPAIRS &amp; MAINTENANCE</b>	<u>2011-2012</u>	<u>2011-2012</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
	<u>BUDGET</u>	<u>PROJECTION</u>				
LEGISLATIVE BOARDS	0	0	0	0	0	0
ADMINISTRATION	11,700	11,700	11,817	12,053	12,294	12,540
LEGAL	0	0	0	0	0	0
PUBLIC BUILDINGS	45,150	43,000	45,602	46,514	47,444	48,393
COMM ORGANIZATIONS	0	0	0	0	0	0
COMMUNITY DEVELOPMENT	10,650	10,650	10,757	10,972	11,191	11,415
CBD PARKING	20,000	18,000	20,200	20,604	21,016	21,436
PUBLIC WORKS	464,965	480,000	469,615	479,007	488,587	498,359
POLICE	133,605	133,605	134,941	137,640	140,393	143,201
FIRE	167,870	167,870	169,549	172,940	176,398	179,926
EMERGENCY MGMT	8,800	8,800	5,350	5,350	5,350	5,350
PARKS & RECREATION	132,535	132,535	133,860	136,538	139,268	142,054
TOTAL	\$995,275	\$1,006,160	\$1,001,690	\$1,021,617	\$1,041,942	\$1,062,674

### 13. TRANSFERS

Transfers from the General Fund are used for capital projects and debt service financed in the Public Building Improvement Fund and Park Improvement Fund that are attributable to General Fund activities such as public building renovation and park improvements. The transfer to the Sports Complex is budgeted within the Parks Department and is shown separately in this plan.

	<u>2011-2012</u>	<u>2011-2012</u>				
	<u>BUDGET</u>	<u>PROJECTION</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
<b>TRANSFERS</b>						
PUBLIC WORKS	5000	5000	5000	5000	5000	5000
POLICE	5000	5000	5000	5000	5000	5000
FIRE	15000	15000	15000	15000	15000	15000
PARKS (Park Improvement Fund)	5000	5000	5000	5000	5000	5000
PUBLIC BUILDINGS	25,000	25000	25000	25000	25000	25000
TOTAL	55,000	55,000	55,000	55,000	55,000	55,000

# *General Fund*

The General Fund is used to account for resources traditionally associated with governmental operations which are not required to be accounted for in another fund. The following functions are currently accounted for in the General Fund:

## **Legislative Boards, Commissions and Committees**

### **Administration and Finance**

#### **Legal**

#### **Public Buildings**

## **Community Organizations and Activities**

### **Community Development**

### **Central Business District Parking**

### **Public Works**

#### **Police**

#### **Fire**

### **Emergency Management Agency**

### **Recreation**

**2012-2013**  
**VILLAGE BUDGET**



## GENERAL FUND PER CAPITA REVENUE & EXPENDITURES

REVENUES	2012-2013 Budget	Per Capita
Property Tax	\$ 5,889,000	\$ 289.88
Sales & Other Taxes	\$ 1,829,600	\$ 90.06
Licenses & Permits	\$ 791,000	\$ 38.94
Fines & Penalties	\$ 8,071,790	\$ 397.33
Charges for Services	\$ 6,386,000	\$ 314.35
Fees	\$ 404,500	\$ 19.91
Interest Income	\$ 2,000	\$ 0.10
Miscellaneous Revenue	\$ 288,320	\$ 14.19
Transfers	\$ 0	\$ 0.00
<b>Total Revenue</b>	<b>\$ 23,662,210</b>	<b>\$ 1,164.77</b>

EXPENDITURES		
Legislative Boards	\$ 90,230	\$ 4.44
Administration	\$ 1,159,760	\$ 57.09
Legal	\$ 364,000	\$ 17.92
Public Buildings	\$ 81,850	\$ 4.03
Community Organizations	\$ 188,000	\$ 9.25
Community Development	\$ 1,340,370	\$ 65.98
Central Business Dist. Parking	\$ 25,090	\$ 1.24
Public Works	\$ 3,523,280	\$ 173.43
Police	\$ 7,593,270	\$ 373.78
Fire	\$ 6,533,400	\$ 321.60
Emergency Management	\$ 10,300	\$ 0.51
Recreation	\$ 1,767,840	\$ 87.02
<b>Total Expenditures</b>	<b>\$ 22,677,390</b>	<b>\$ 1,116.29</b>

2010 Population

20,315

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 01 - GENERAL FUND						
ESTIMATED REVENUES						
PROPERTY TAXES						
01-0000-1-601000	PROP TAXES GENERAL CORPORATE	904,200	782,330	810,000	807,050	850,000
01-0000-1-602000	PROP TAXES FIRE PROTECTION	803,430	693,210	740,000	745,420	795,000
01-0000-1-603000	PROP TAXES PARKS	376,390	327,640	355,000	354,200	360,000
01-0000-1-604000	PROP TAXES RECREATION	376,390	327,640	355,000	354,200	360,000
01-0000-1-605000	PROP TAXES HIGHWAYS & BRIDGES	552,330	479,360	510,000	476,630	500,000
01-0000-1-606000	PROP TAXES HIWAYS & BRIDS TWP	259,860	267,170	260,000	288,330	290,000
01-0000-1-607000	PROP TAXES PENSION (IMRF-FICA)	401,440	352,920	375,000	378,690	377,000
01-0000-1-608000	PROP TAXES POLICE PENSION FUND	978,830	1,223,140	1,225,000	1,222,050	1,225,000
01-0000-1-609000	PROP TAXES FIRE PENSION FUND	702,660	970,820	971,800	977,760	972,000
01-0000-1-610000	SPECIAL RECREATION	137,810	151,170	155,000	158,880	160,000
	PROPERTY TAXES	5,493,340	5,575,400	5,756,800	5,763,210	5,889,000
OTHER TAXES						
01-0000-2-613000	ELECTRIC UTILITY TAX	378,760	1,608,830	1,450,000	1,800,000	1,450,000
01-0000-2-614000	GAS UTILITY TAX	110,940	702,550	500,000	515,000	206,000
01-0000-2-616000	LEASED CAR TAX	65,670	67,750	70,000	71,000	72,000
01-0000-2-618000	PERSONAL PROPERTY REPL TAX	83,430	92,470	72,000	80,000	81,600
01-0000-2-620000	PERS PROPERTY REPL TAX POLICE	10,000	10,000	10,000	10,000	10,000
01-0000-2-621000	PERS PROP REPL TAX FIRE	10,000	10,000	10,000	10,000	10,000
	OTHER TAXES	658,800	2,491,600	2,112,000	2,486,000	1,829,600
LICENSES AND PERMITS						
01-0000-3-626000	PLANNING REVIEW FEES	75,990	53,110	50,000	60,000	
01-0000-3-627000	BUILDING PERMITS	966,440	554,670	500,000	565,000	625,000
01-0000-3-628000	ZONING FEES	27,370	74,080	25,000	27,000	25,000
01-0000-3-630000	FIRE BUREAU-PERMITS/FEES	80,050	79,870	45,000	64,000	50,000
01-0000-3-631000	LIQUOR LICENSES	84,650	80,270	72,000	74,500	74,000
01-0000-3-632000	OTHER LICENSES	15,680	18,840	16,000	17,000	17,000
	LICENSES AND PERMITS	1,250,180	860,840	708,000	807,500	791,000
INTERGOVERNMENTAL						
01-0000-4-611000	SALES TAX	5,412,430	5,800,190	5,715,000	5,800,000	5,850,000
01-0000-4-612000	INCOME TAX	1,600,900	1,664,500	1,659,000	1,659,000	1,608,900
01-0000-4-615000	ILLINOIS USE TAX	236,830	284,150	255,000	290,000	320,970
01-0000-4-619000	STREET/SIGNAL MAINTENANCE FEES	74,400	39,650	77,000	77,940	79,070
01-0000-4-676000	GRANTS	3,870	119,650	31,500	175,000	212,850
	INTERGOVERNMENTAL	7,328,430	7,908,140	7,737,500	8,001,940	8,071,790
CHARGES FOR SERVICES						
01-0000-5-641000	LIBERTYVILLE FIRE PROT DIST	2,326,610	2,386,050	2,437,070	2,452,100	2,492,000
01-0000-5-643000	AMBULANCE FEES	515,850	471,580	562,000	530,000	540,000
01-0000-5-649000	GOLF RENTALS	1,380	1,270	1,500	1,560	1,600
01-0000-5-651000	RECREATION FEES	708,330	761,950	712,500	740,000	750,000
01-0000-5-652000	GREEN FEES	41,720	43,800	55,000	40,920	52,600
01-0000-5-653000	SWIMMING FEES	204,630	173,510	220,000	222,000	225,000
01-0000-5-654000	SWIMMING PROGRAMS	119,590	115,930	125,000	120,000	120,000
01-0000-5-655000	SR MEAL FEES	22,050	19,640	22,000	18,600	20,000
01-0000-5-656000	RECYCLING/REFUSE FEE	74,080	98,530	88,000	110,000	100,000
01-0000-5-657000	PARKING FEES-EMPLOYEE PERMITS	6,180	5,470	6,000	5,500	5,000
01-0000-5-658000	ENGINEERING FEES	33,730	63,100	50,000	175,000	100,000
01-0000-5-659000	ALARM FEES	221,770	157,980	260,000	185,000	185,000
01-0000-5-660000	ELEVATOR INSPECTION FEE	38,100	37,710	29,000	29,000	29,000
01-0000-5-670000	FIRE SERVICES	23,320	11,400	15,000	15,000	15,000
01-0000-5-671000	LEGAL & OTHER FEE REIMB	1,180	20,980	10,000	63,000	10,000
01-0000-5-672000	BIRTH/DEATH CERTIFICATES	185,940	194,740	190,000	198,000	200,000
01-0000-5-673000	CABLE FRANCHISE FEE	301,430	338,980	325,000	357,860	361,000
01-0000-5-674000	TELECOM INFRASTRUCT MAINT FEE	592,720	998,300	1,000,000	1,065,500	1,060,000

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 01 - GENERAL FUND						
ESTIMATED REVENUES (Cont.)						
01-0000-5-675000	POLICE SERVICES	88,020	84,980	83,000	75,000	70,000
01-0000-5-677000	DAMAGE TO VILLAGE PROPERTY	3,050	1,140	1,000	71,000	5,000
01-0000-5-678000	SR CENTER SPONSORSHIP	7,260	3,720	5,000	6,730	6,700
01-0000-5-679000	CONCESSIONS-POOLS	24,940	26,210	28,000	26,020	28,000
01-0000-5-680000	PRO SHOP MERCHANDISE	520	290	500	290	100
01-0000-5-681000	PARK RENTALS	11,180	9,440	10,000	11,000	10,000
	CHARGES FOR SERVICES	5,553,580	6,026,700	6,235,570	6,519,080	6,386,000
FINES AND FORFEITURES						
01-0000-6-636000	LOCAL FINES	119,310	120,150	180,000	215,000	180,000
01-0000-6-637000	CIRCUIT COURT FINES	151,000	159,500	145,000	185,000	150,000
01-0000-6-638000	DUI FINES-SENATE BILL 740	1,670	4,310	3,000	25,000	4,500
01-0000-6-639000	AUTOMATED TRAFFIC ENFORCEMENT		142,150	60,000	120,000	70,000
	FINES AND FORFEITURES	271,980	426,110	388,000	545,000	404,500
INTEREST						
01-0000-7-690000	INTEREST REVENUE	84,160	4,050	1,500	2,800	2,000
01-0000-7-698000	NET APPR/DEPR FAIR MKT VALUE	(19,250)	780			
	INTEREST	64,910	4,830	1,500	2,800	2,000
MISCELLANEOUS						
01-0000-8-611000	TIF SURPLUS REBATE		124,640	123,000	134,890	130,000
01-0000-8-625000	INSURANCE SURPLUS	101,980	265,990	100,000	135,690	100,000
01-0000-8-682000	PKS/REC SCHOLARSHIP/DONATIONS	14,700	18,450	16,000	13,850	14,000
01-0000-8-683000	TREE PROGRAM				4,820	4,320
01-0000-8-684000	HAZARDOUS MAT REIMBURSEMENT	280				
01-0000-8-685000	DRUG SEIZURE ACCOUNT				5,580	
01-0000-8-686000	DRUG FORFEITURE ACCOUNT	10,060	2,350		5,960	
01-0000-8-688000	CASH OVER	690	370		250	
01-0000-8-699000	MISCELLANEOUS REVENUE	46,020	37,080	35,000	51,000	40,000
	MISCELLANEOUS	173,730	448,880	274,000	352,040	288,320
TRANSFERS						
01-0000-9-695000	TRANSFER IN-SALES TAX BOND	250,000				
01-0000-9-696000	TRANSFER IN-CAPITAL IMPROVEMENT	300,000				
01-0000-9-697000	TRANSFER IN-FOREIGN FIRE FD		40,000			
	TRANSFERS	550,000	40,000			
Totals for		21,344,950	23,782,500	23,213,370	24,477,570	23,662,210
TOTAL REVENUES		21,344,950	23,782,500	23,213,370	24,477,570	23,662,210



## LEGISLATIVE BOARDS AND COMMISSIONS

Identifies expenditures related to the Mayor and Village Board, Plan Commission, and Zoning Board of Appeals. Also included in the Legislative/Boards and Commissions budget is the Appearance Review Committee, Board of Fire and Police Commissioners, Economic Development Commission and Keep Libertyville Beautiful Commission.

### DEPARTMENT SUMMARY

	2009-10	2010-11	2011-12	2011-12	2012-13
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	52,770	46,850	51,050	50,120	53,400
EMPLOYEE BENEFITS	4,040	3,580	3,900	3,830	4,080
CONTRACTUAL	35,870	2,990	3,600	3,000	3,000
UTILITIES	0	0	0	0	0
COMMODITIES	29,860	33,030	32,650	39,000	29,750
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	0	0	0	0	0
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	122,540	86,450	91,200	95,950	90,230

## LEGISLATIVE

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
Mayor	1	1	\$12,000
Village Trustees	6	6	28,800
Village Clerk	1	1	4,800
			\$45,600

### Account Detail

#### 726 Travel/Training/Subscription/Dues

Village Memberships:	
CMAP/NICP	\$3,500
Northwest Municipal Conf.	10,000
Lake County Mun. League	2,100
IL. Municipal League	1,300
GLMV Chamber of Commerce	260
Rt. 120 Corridor Planning	0
Lake County Transportation	875
Metropolitan Mayors	750
	\$18,785

#### Conferences, Seminars

IL Municipal League	\$500
Lake County Mun. League	250
Miscellaneous	465
	\$1,215

**\$20,000**

#### 728 Technical Services

Public Notices	\$3,000
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#### 770 Appearance Review Commission

Commissioner Salaries	\$1,300
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#### 771 Board of Police & Fire Commissioners

Fire Testing	\$6,000
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#### 775 Plan Commission/ZBA

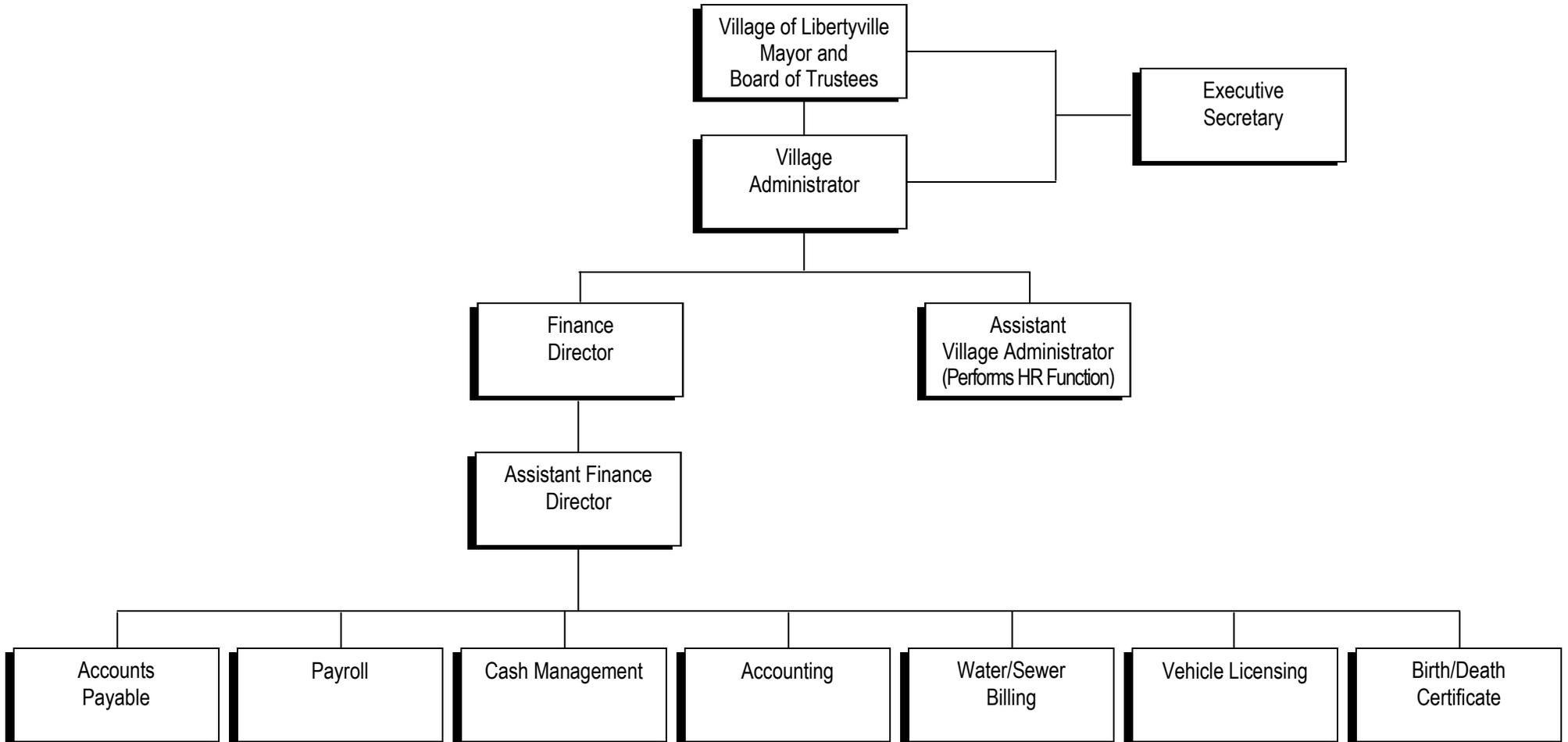
Commissioner Salaries	\$6,500
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GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 1200-LEGISLATIVE BDS & COMMITTEES						
SALARIES & WAGES						
01-1200-1-701000	SALARIES - VILLAGE BOARD	45,600	45,600	45,600	45,600	45,600
01-1200-1-770000	APPEARANCE REVIEW COMMITTEE	1,270	1,250	1,250	1,270	1,300
01-1200-1-775000	PLAN COMMISSION/ZON BD APPEALS	5,900		4,200	3,250	6,500
	SALARIES & WAGES	52,770	46,850	51,050	50,120	53,400
EMPLOYEE BENEFITS						
01-1200-2-794000	EMP CONTRIBUTION FICA/MEDICARE	4,040	3,580	3,900	3,830	4,080
	EMPLOYEE BENEFITS	4,040	3,580	3,900	3,830	4,080
CONTRACTUAL						
01-1200-3-728000	TECHNICAL SERVICE	2,630	2,990	3,600	3,000	3,000
01-1200-3-729000	ECONOMIC DEVELOPMENT	33,240				
	CONTRACTUAL	35,870	2,990	3,600	3,000	3,000
COMMODITIES						
01-1200-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	17,190	15,250	20,000	20,000	20,000
01-1200-5-771000	BD OF POLICE & FIRE COMMISSION	7,480	15,200	9,000	14,500	6,000
01-1200-5-772000	ECONOMIC DEVELOPMT COMMISSION	70				
01-1200-5-773000	KEEP LIBERTYVILLE BEAUTIFUL	370	1,470	1,500	1,000	1,000
01-1200-5-798000	BUSINESS APPRECIATION BREAKFAST		130	150	690	750
01-1200-5-799000	MISCELLANEOUS	4,750	980	2,000	2,810	2,000
	COMMODITIES	29,860	33,030	32,650	39,000	29,750
Totals for dept 1200-LEGISLATIVE BDS & COMMITTEES		122,540	86,450	91,200	95,950	90,230



# **ADMINISTRATION & FINANCE DEPARTMENT**

# Administration and Finance Department



## **ADMINISTRATION DEPARTMENT**

This department includes both the Administrative offices (Village Administrator, Assistant Administrator, etc.) along with the Finance Department. The Administration Department has primary responsibility for overseeing the day to day operations of all Village departments. The Administration Department also provides staff support and recommendations to the Village Board, Committees and various Commissions. The Finance Department provides general financial services and functions, including: preparation of the annual budget, water billing and collection, payroll, accounting, risk management, investments, budgeting, personnel and licensing.

### **2011-2012 Goals**

1. West Side Parking Lot Improvements. Oversaw construction of downtown surface parking lot improvements, on the west side of Milwaukee Avenue.
2. Commercial Waste Hauling Franchise. Finalized survey of Village businesses to determine level of interest and support for a Commercial Waste Hauling Franchise, distributed in February.
3. Village Services Analysis. Completed analysis of Village services and reviewed “core verses elective” services with Mayor and Village Board.
4. Green Strategies. Continue to review opportunities to increase Village green strategies, including review and adoption of SWALCO 60% Recycling Task Report, event recycling with emphasis on decreasing Village printing and publication (move to online agenda packets, double-sided copying, not printing newsletter, etc.) and electronics waste recycling education.

### **2012-13 Goals**

1. Implementation of Referendums. If the Road and Electric Aggregation Referendums are approved, Administrative Staff will oversee implementation of both referendums.
2. Update website redesign and expand online applications. Staff will continue to update the Village website, and review and implement possible expansion of online applications.
3. Update plan for Downtown Parking Lot Improvements (east side Milwaukee Avenue). With the recent extension of the TIF district and near completion of the west side surface lot parking improvements, Administrative Staff will review previous parking studies and update a plan for parking improvements on the east side of Milwaukee Avenue.
4. Participate in Performance Management Program. Village has joined the ICMA Center for Performance Measurement, and will be participating in a performance measurement process with the results to be utilized to better identify performance measures, monitor and compare performance with other organizations, and further identify Village services that can be improved.
5. Green Strategies. Continue to review opportunities to increase Village environmental and sustainability related strategies, including potential to increase business recycling with Commercial Waste Hauling Franchise, offer electronics waste recycling drop-off to

residents, increased recycling education to work towards the 60% recycling goal, and continue to reduce fuel consumption of Village fleet.

6. Financial Reporting. Staff will continue to follow recommended Government Finance Officers Association practices regarding financial reporting. Both the annual financial report and budgets will be submitted for review in the Distinguished Budgets Presentation and Certificate of Achievement in Financial Reporting Awards.
7. Financial Software. Staff will review various software modules available through its software provider in order to further improve efficiency of operations and provide useful information to both residents and internal users of the system.

### Performance Data

	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimate 2011-12
<b><i>Output Measures</i></b>				
Accounts Payable Checks Issued	5,457	4,608	4,501	4,405
Purchase Orders Issued	-	231	147	197
Payroll Check/Direct Deposits Issued	8,246	7,644	7,376	7,097
Vehicle Licenses Processed	14,925	13,895	14,485	15,400
Utility Bills	-	44,606	44,976	45,090
Birth and Death Certificate Issued	21,407	29,000	34,000	N/A
Birth and Death Certificate Filed and Registered				5,752
Freedom of Information Act Requests Processed	141	195	195	170
<b><i>Effectiveness Measures</i></b>				
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
GFOA Certificate Achievement Award	Yes	Yes	Yes	Yes
Bond Rating	Aa3	Aa2	Aa2	Aa2

DEPARTMENT SUMMARY

	2009-10	2010-11	2011-12	2011-12	2012-13
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LIQUOR LICENSES	84,650	80,270	72,000	74,500	74,000
OTHER LICENSES	15,683	18,840	16,000	17,000	17,000
BIRTH/DEATH CERTIFICATES	185,937	194,740	190,000	198,000	200,000
TOTAL	286,270	293,850	278,000	289,500	291,000

EXPENDITURES					
SALARIES & WAGES	644,610	556,460	579,760	567,290	581,910
EMPLOYEE BENEFITS	232,270	230,770	240,540	284,230	248,990
CONTRACTUAL	224,610	228,740	232,410	216,610	236,280
UTILITIES	15,990	10,180	10,000	10,000	9,000
COMMODITIES	75,860	58,390	63,370	67,140	69,980
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	10,110	9,630	11,700	11,700	13,600
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	1,203,450	1,094,170	1,137,780	1,156,970	1,159,760

PERSONNEL					
VILLAGE ADMINISTRATOR	1	1	1	1	1
ASSISTANT VILLAGE ADMINISTRATOR	1	1	1	1	1
EXECUTIVE SECRETARY	1	1	1	1	1
FINANCE DIRECTOR	1	1	1	1	1
ASSISTANT FINANCE DIRECTOR	0	0	1	1	1
SENIOR ACCOUNTANT	1	1	0	0	0
ACCOUNTING ASSISTANT	3	3	3	3	3
CASHIER/RECEPTIONIST	2	2	1	1	1
ADMINISTRATIVE SECRETARY	1	1	0	0	0
TOTAL	11	11	9	9	9

## ADMINISTRATION

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
Village Administrator	1 (70%)	1 (70%)	\$141,130
Assistant Village Administrator	1 (90%)	1 (90%)	96,990
Executive Secretary	1	1	51,260
Director of Finance	1 (75%)	1 (75%)	103,140
Senior Accountant	1 (50%)	1 (50%)	0
Assistant Director of Finance	1 (50%)	1 (50%)	37,360
Accounting Assistant	1 (50%) 1 (35%) 1(30%)	1 (50%) 1 (35%) 1(30%)	52,480
Cashier/Receptionist	1 (60%)	1 (60%)	29,840
Administrative Secretary (Part-time)	0	1	32,510
Communications (Part-time)			15,000
Car Allowance (Finance Director)			3,600
Car Allowance (Assistant Village Administrator)			3,600
ICMA Contribution (Village Administrator)			15,000
			\$581,910

### Account Detail

#### 720 Insurance

Medical	\$128,430
Dental	10,225
Life	835
	\$139,490

#### 721 IRMA

Annual Contribution	\$149,160
Deductible	1,000
	\$150,160

#### 726 Travel/Training/Subscription/Dues

Conferences, Training	\$5,530
Dues	3,770
Meetings, Seminars	1,510
Miscellaneous	390
	\$11,200

#### 728 Technical Services

Actuary- Pensions	\$4,200
Actuary – Post Employment Benefits	3,000
Collection Agency	500
	\$7,700

#### 743 Publications

Village Views (4 Publications)	\$10,500
Legal Notices	1,100
Updating Village Code	4,300
	\$15,900

#### 744 Printing

Village Views	\$3,000
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#### 746 Employee Programs

Employee Picnic	\$400
Health Risk Assessment	50
	\$450

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0100-ADMINISTRATION/FINANCE						
SALARIES & WAGES						
01-0100-1-701000	SALARIES	644,610	556,460	579,760	567,290	581,910
	SALARIES & WAGES	644,610	556,460	579,760	567,290	581,910
EMPLOYEE BENEFITS						
01-0100-2-720000	INSURANCE	126,750	133,070	133,740	133,740	139,490
01-0100-2-740000	SICK LEAVE BUY BACK				46,140	
01-0100-2-793000	EMPLOYER CONTRIBUTION IMRF	63,190	61,180	66,670	67,710	69,600
01-0100-2-794000	EMP CONTRIBUTION FICA/MEDICARE	42,330	36,520	40,130	36,640	39,900
	EMPLOYEE BENEFITS	232,270	230,770	240,540	284,230	248,990
CONTRACTUAL						
01-0100-3-716000	VITAL RECORDS	38,810	45,320	48,000	48,000	50,000
01-0100-3-721000	INTERGOVMTAL RISK MGMT AGENCY	147,330	152,230	147,890	135,600	150,160
01-0100-3-725000	AUDIT SERVICES	20,970	20,430	22,000	21,430	21,970
01-0100-3-728000	TECHNICAL SERVICES	6,300	3,800	7,000	4,700	7,700
01-0100-3-745000	SEC 125 ADMINISTRATIVE FEES	6,910	6,600	7,020	6,480	6,000
01-0100-3-746000	EMPLOYEE PROGRAMS	4,290	360	500	400	450
	CONTRACTUAL	224,610	228,740	232,410	216,610	236,280
UTILITIES						
01-0100-4-710000	TELEPHONE	15,990	10,180	10,000	10,000	9,000
	UTILITIES	15,990	10,180	10,000	10,000	9,000
COMMODITIES						
01-0100-5-722000	POSTAGE	12,970	10,280	10,000	11,010	10,930
01-0100-5-723000	OFFICE SUPPLIES	9,260	10,300	10,000	11,000	11,000
01-0100-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	6,340	6,870	8,220	9,620	11,200
01-0100-5-736000	CREDIT CARD FEES	17,200	9,700	10,000	11,000	12,000
01-0100-5-743000	PUBLICATION	15,290	13,340	16,500	15,320	15,900
01-0100-5-744000	PRINTING	11,200	2,350	2,900	2,910	3,000
01-0100-5-788000	CASH UNDER	120	200		200	200
01-0100-5-791000	VEHICLE REPLACEMENT FUND FEES	3,570	4,750	4,750	4,750	4,750
01-0100-5-799000	MISCELLANEOUS	(90)	600	1,000	1,330	1,000
	COMMODITIES	75,860	58,390	63,370	67,140	69,980
REPAIRS & MAINTENANCE						
01-0100-7-713000	MAINTENANCE - COPY MACHINE	6,480	6,750	7,200	7,200	7,200
01-0100-7-714000	MAINT MOTOR VEHICLE FEES	3,000	2,200	4,000	4,000	5,900
01-0100-7-715000	MAINT - OTHER EQUIPMENT	630	680	500	500	500
	REPAIRS & MAINTENANCE	10,110	9,630	11,700	11,700	13,600
Totals for dept 0100-ADMINISTRATION/FINANCE		1,203,450	1,094,170	1,137,780	1,156,970	1,159,760

## LEGAL SERVICES

Includes Legal services related to general counsel, prosecution, labor counsel, litigation, and special projects. Legal services are provided through outside legal firms.

### DEPARTMENT SUMMARY

	2009-10	2010-11	2011-12	2011-12	2012-13
REVENUE	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LEGAL & OTHER FEE REIMBURSEMENT	1,185	20,980	10,000	63,000	10,000
<b>EXPENDITURES</b>					
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	416,650	441,130	357,000	453,200	364,000
UTILITIES	0	0	0	0	0
COMMODITIES	0	0	0	0	0
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	0	0	0	0	0
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	416,650	441,130	357,000	453,200	364,000

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 1300-LEGAL						
CONTRACTUAL						
01-1300-3-776000	VILLAGE ATTORNEY-GEN REPRESENT	157,850	202,330	180,000	260,000	220,000
01-1300-3-777000	VILLAGE PROSECUTOR	36,250	35,690	40,000	38,000	40,000
01-1300-3-778000	LABOR COUNSEL	42,480	44,420	50,000	50,000	40,000
01-1300-3-779000	LITIGATION	180,070	155,590	80,000	101,000	60,000
01-1300-3-781000	ADMINISTRATIVE ADJUDICATOR		3,100	6,000	4,000	4,000
01-1300-3-799000	OTHER LEGAL			1,000	200	
CONTRACTUAL		416,650	441,130	357,000	453,200	364,000
<b>Totals for dept 1300-LEGAL</b>		<b>416,650</b>	<b>441,130</b>	<b>357,000</b>	<b>453,200</b>	<b>364,000</b>

## PUBLIC BUILDINGS

This section provides for the upkeep of the Village Hall, Schertz Municipal Building and Civic Center. It includes such things as custodial services and repair/maintenance services. Capital improvements to public buildings are funded by the Public Buildings Improvement Fund and the Hotel/Motel Tax Fund

### 2012-13 Goals

1. To maintain Municipal Buildings in good repair and within the budget.
2. Continue to research the outsourcing along with the combination of contracts for building maintenance functions.

### DEPARTMENT SUMMARY

	2009-10	2010-11	2011-12	2011-12	2012-13
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	67,690	0	0	0	0
EMPLOYEE BENEFITS	27,080	16,420	7,500	0	0
CONTRACTUAL	9,230	8,850	8,540	7,880	8,680
UTILITIES	1,650	2,230	2,200	2,200	2,220
COMMODITIES	1,940	2,240	5,100	2,800	2,700
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	68,020	61,060	45,150	41,010	43,250
TRANSFERS	25,000	25,000	25,000	25,000	25,000
DEBT	0	0	0	0	0
<b>TOTAL</b>	<b>200,610</b>	<b>115,800</b>	<b>93,490</b>	<b>78,890</b>	<b>81,850</b>
<b>PERSONNEL</b>					
BUILDING MAINTENANCE TECHNICIAN	1	0	0	0	0
<b>TOTAL</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Account Detail

##### 712 Maintenance – Village Hall

Cleaning Services	\$6,500
Janitorial Supplies	2,000
Heating/AC Repairs	1,500
Sprinklers/Extinguishers	300
Elevator Maintenance	1,400
Other	700
	<u>\$12,400</u>

##### 713 Maintenance – Schertz Building

Cleaning Services	\$12,500
Janitorial Supplies	3,500
Heating/AC Repairs	8,000
Sprinkler/Extinguishers	600
Elevator Maintenance	1,400
Other	4,000
	<u>\$30,000</u>

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 1700-PUBLIC BUILDINGS						
SALARIES & WAGES						
01-1700-1-701000	SALARIES	67,690				
	SALARIES & WAGES	67,690				
EMPLOYEE BENEFITS						
01-1700-2-720000	INSURANCE	15,350	2,610			
01-1700-2-747000	UNEMPLOYMENT		13,810	7,500		
01-1700-2-793000	EMPLOYER CONTRIBUTION IMRF	6,790				
01-1700-2-794000	EMP CONTRIBUTION FICA/MEDICARE	4,940				
	EMPLOYEE BENEFITS	27,080	16,420	7,500		
CONTRACTUAL						
01-1700-3-721000	INTERGOVMTAL RISK MGMT AGENCY	9,230	8,850	8,540	7,880	8,680
	CONTRACTUAL	9,230	8,850	8,540	7,880	8,680
UTILITIES						
01-1700-4-709000	NORTH SHORE GAS	1,650	2,230	2,200	2,200	2,220
	UTILITIES	1,650	2,230	2,200	2,200	2,220
COMMODITIES						
01-1700-5-706000	MATERIALS AND SUPPLIES	60				
01-1700-5-752000	UNIFORMS		80	100	100	
01-1700-5-791000	VEHICLE REPLACEMENT FEES	1,290	1,710			
01-1700-5-799000	MISCELLANEOUS	590	450	5,000	2,700	2,700
	COMMODITIES	1,940	2,240	5,100	2,800	2,700
REPAIRS & MAINTENANCE						
01-1700-7-712000	MAINTENANCE - VILLAGE HALL	14,630	10,380	13,000	13,000	12,400
01-1700-7-713000	MAINTENANCE - SCHERTZ BLDG	46,010	32,920	31,300	27,160	30,000
01-1700-7-714000	MAINTENANCE VEHICLES	1,370	850	850	850	850
01-1700-7-762000	CIVIC CENTER MAINTENANCE	6,010	16,910			
	REPAIRS & MAINTENANCE	68,020	61,060	45,150	41,010	43,250
TRANSFERS						
01-1700-8-789000	TRANSFER BLDG IMPROVEMT FD	25,000	25,000	25,000	25,000	25,000
	TRANSFERS	25,000	25,000	25,000	25,000	25,000
Totals for dept 1700-PUBLIC BUILDINGS		200,610	115,800	93,490	78,890	81,850

## COMMUNITY ORGANIZATIONS AND ACTIVITIES

Includes expenditures for community organizations and activities which receive funding from the Village.

### DEPARTMENT SUMMARY

	2009-10	2010-11	2011-12	2011-12	2012-13
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	35,060	39,130	40,200	35,530	36,000
UTILITIES	0	0	0	0	0
COMMODITIES	149,730	149,220	155,000	149,220	152,000
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	0	0	0	0	0
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
<b>TOTAL</b>	<b>184,790</b>	<b>188,350</b>	<b>195,200</b>	<b>184,750</b>	<b>188,000</b>

(1) Beginning with the 2010-11 Fiscal Year, Village Received \$5,000 in sponsorship revenue for fireworks.

#### Account Detail

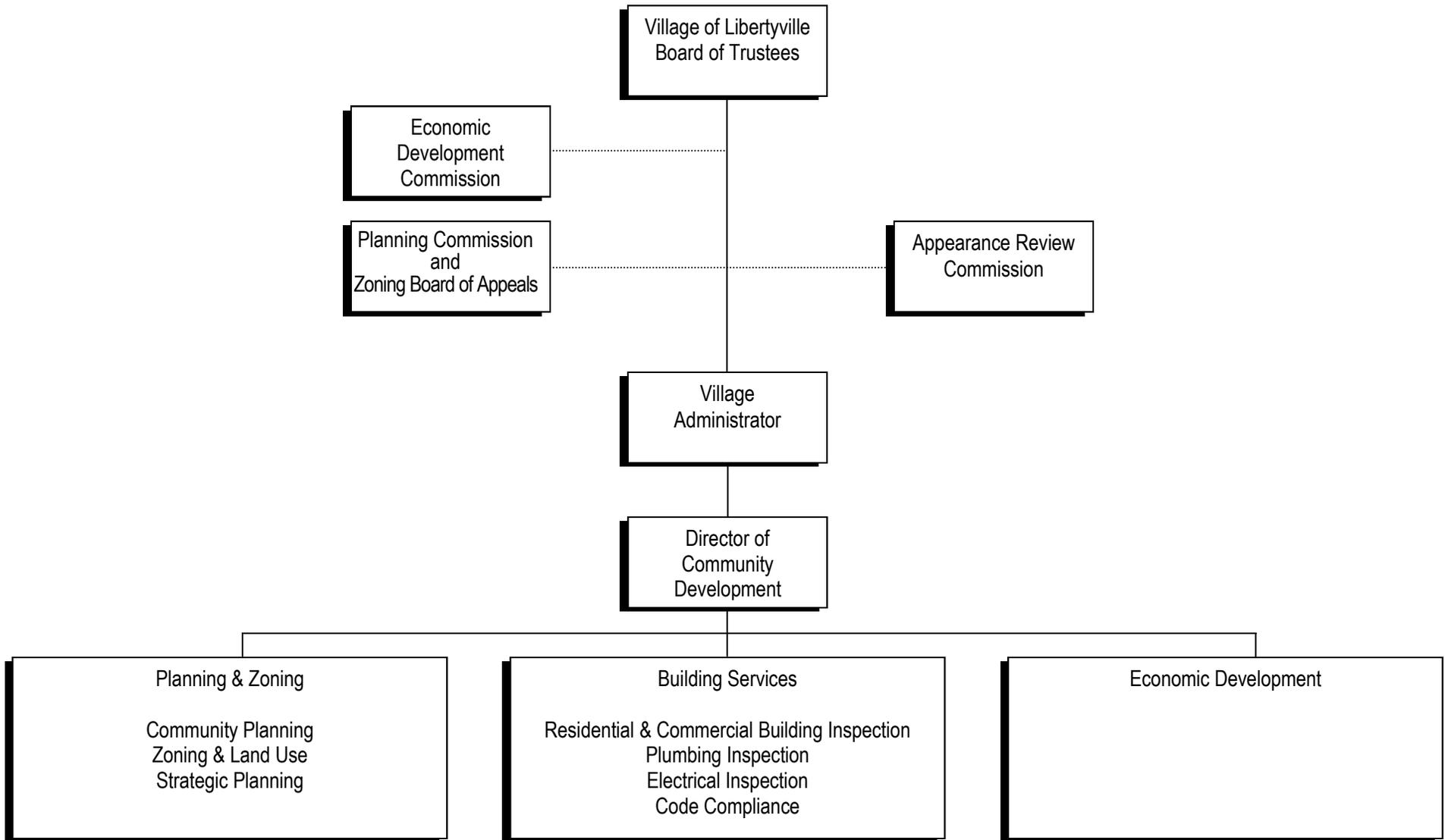
#### 761 Special Events

Fireworks \$15,000

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 1600-COMMUNITY ORGAN/ACTIVITIES						
CONTRACTUAL						
01-1600-3-750000	DIAL-A-RIDE	9,860	13,930	15,000	10,330	9,000
01-1600-3-767000	MOSQUITO CONTROL	25,200	25,200	25,200	25,200	27,000
	CONTRACTUAL	35,060	39,130	40,200	35,530	36,000
COMMODITIES						
01-1600-5-754000	NO IL SPECIAL RECREATION ASSN	134,220	134,220	140,000	134,220	137,000
01-1600-5-761000	SPECIAL EVENTS	15,000	15,000	15,000	15,000	15,000
01-1600-5-799000	MISCELLANEOUS	510				
	COMMODITIES	149,730	149,220	155,000	149,220	152,000
Totals for dept 1600-COMMUNITY ORGAN/ACTIVITIES		184,790	188,350	195,200	184,750	188,000

# **COMMUNITY DEVELOPMENT DEPARTMENT**

# Community Development



## **COMMUNITY DEVELOPMENT**

The Community Development Department is comprised of two divisions, being the Planning Division and the Building Division. The Department provides staff support and recommendations to the Appearance Review Commission, Economic Development Commission, Plan Commission, Zoning Board of Appeals, and Comprehensive Plan Committee. The Department is also responsible for all aspects of community development, including community planning, zoning administration, review of construction plans for compliance with local building and fire codes, and all residential, commercial, plumbing, electrical, and code compliance inspections. The Department is improving communication and services by consolidating development procedures and opening communication channels between the Planning and Building Divisions. The Department is constantly striving to assist homeowners and contractors to become a community resource.

### **2011-12 Goals**

1. Downtown Parking Improvement. The Department will continue to assist the Administration and Public Works Departments in the implementation of downtown parking improvements.

The Department worked with Administration, Public Works, and the Parking Commission on construction of the west parking lot.

2. Update Building Codes. The Building Division will prepare the update to the 2012 International Building Code.

The Building Division is preparing an update for Village Board adoption prior to April 30, 2012, the end of the fiscal year.

3. Historic Preservation. Department Staff will finalize Historic Preservation Ordinance in anticipation of its presentation to the Village Board of Trustees.

A draft Historic Preservation Ordinance has been reviewed by the Village Board of Trustees.

4. Economic Development Strategy. Staff will implement the Economic Development Strategy and further increase efforts to develop vacant land in the Village.

Staff has met with representatives of vacant properties in the Village to encourage development. Currently, two (2) major parcels are under contract for development.

5. Economic Development Retention. Staff will meet with the top 20 sales tax generators and top employers of the community to assess their needs and to determine any appropriate Village actions.

The Economic Development Commission and Staff continue to contact area businesses to offer assistance and assess needs.

## **2012-13 Goals**

1. Downtown Parking Improvement. The Department will continue to assist the Administration and Public Works Department in improving parking opportunities on the east side of downtown.
2. Marketing Committee. The Marketing Committee will center its work on marketing the Village to Great Lakes Naval Station, expanding the role of 60048, and improving web search ability.
3. Economic Development. The Commission and Staff will continue to implement the approved Economic Development Strategy for the Village with emphasis given to education and communication of the importance of construction of Route 53.
4. Greening of Village Codes. The Plan Commission and Staff will review means of greening Village Codes and Ordinances, such as alternate paving methods, recycling of construction materials, and review of energy codes.
5. Public Education. The Department will create a public education resource on the Village website regarding construction, safety, and consumer rights.

DEPARTMENT SUMMARY

	2009-10	2010-11	2011-12	2011-12	2012-13
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
BUILDING PLAN REVIEW FEES (1)	75,986	53,110	50,000	60,000	0
BUILDING PERMITS	966,443	554,670	500,000	565,000	625,000
ZONING FEES	27,372	74,080	25,000	27,000	25,000
ELEVATOR INSPECTION FEES	38,101	37,710	29,000	29,000	29,000
TOTAL	1,107,902	719,570	604,000	681,000	679,000

EXPENDITURES					
SALARIES & WAGES	902,720	816,420	866,170	868,450	885,830
EMPLOYEE BENEFITS	323,490	320,660	339,320	323,020	330,830
CONTRACTUAL	55,610	61,310	76,640	65,700	77,280
UTILITIES	7,400	4,400	5,000	4,700	4,600
COMMODITIES	24,170	27,690	31,050	29,140	30,650
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	13,720	10,420	10,650	10,970	11,180
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL COMMUNITY DEVELOPMENT	1,327,110	1,240,900	1,328,830	1,301,980	1,340,370

(1) BEGINNING IN 2012-13 PLAN REVIEW FEES ARE COMBINED WITH BUILDING PERMIT FEES

PERSONNEL					
DIRECTOR OF COMMUNITY DEVELOPMENT	1	1	1	1	1
ECONOMIC DEVELOPMENT COORDINATOR	1	1	1	1	1
PLANNING					
SENIOR PLANNER	1	1	1	1	1
ASSOCIATE PLANNER	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	1	1	1	1
BUILDING SERVICES					
BUILDING COMMISSIONER	1	1	1	1	1
BUILDING INSPECTOR	1	0	0	0	0
PLAN REVIEWER	1	1	1	1	1
ELECTRICAL INSPECTOR	1	1	1	1	1
PLUMBING INSPECTOR	1	1	1	1	1
CODE COMPLIANCE INSPECTOR	0	0	0	0	0
CODE COMPLIANCE/BUILDING INSPECTOR	1	1	1	1	1
SECRETARY	1	1	1	1	1
TOTAL	12	11	11	11	11

The Building Inspector position was laid-off in 2010-11.

## PLANNING DIVISION

The Planning Division purposes are: 1) to provide staff support and assistance to the Village Board, the Plan Commission, Zoning Board of Appeals, Economic Development Commission, Appearance Review Commission, and the public with development and planning-related activities; 2) to perform the day-to-day administration of the Village's established development review process; 3) to assist the Village Board, Village departments and the public in the areas of planning research, ordinance interpretation, census information, and economic development data, and 4) update, monitor and implement the Village's Comprehensive Plan.

### Performance Data

	<b>Actual 2009-10</b>	<b>Actual 2010-11</b>	<b>Estimate 2011-12</b>
<b><i>Output Measures</i></b>			
Number of Zoning Reviews	815	965	1,000
Number of Zoning Certificate Issued	658	744	750
Number of Staff Review of Appearance Proposals (Adopted May 2011)	0	0	62
Number of Staff Review of Appearance Proposals Approved	0	0	35
<b><i>Effectiveness Measures</i></b>			
Number of Appearance Review Commission, Plan Commission and Zoning Board of Appeals Applications per Planner (2 Full-Time Employees)	65	69	60
Meetings Regarding Projects	313	236	230
Planning Division Inspections	0	42	75
Contacts Regarding Potential New Businesses/Relocations, etc.	285	255	270

COMMUNITY DEVELOPMENT - PLANNING DIVISION

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
Director of Community Development	1	1	\$129,510
Senior Planner	1	1	85,090
Administrative Secretary	1	1	61,050
Associate Planner	1	1	58,890
Car Allowance – Director			3,600
			\$338,140

**Account Detail**

<b>720 Insurance</b>		<b>726 Travel/Training/Subscription/Dues</b>	
Medical	\$54,945	Training Conference	\$2,500
Dental	4,405	Dues	2,500
Life	<u>310</u>	Subscriptions/Books	<u>300</u>
	\$59,660		\$5,300

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0301-PLANNING DIVISION						
SALARIES & WAGES						
01-0301-1-701000	SALARIES - ADMINISTRATIVE STAF	317,850	314,260	331,940	331,550	338,140
	SALARIES & WAGES	317,850	314,260	331,940	331,550	338,140
EMPLOYEE BENEFITS						
01-0301-2-720000	INSURANCE	52,210	56,010	59,900	59,900	59,660
01-0301-2-793000	EMPLOYER CONTRIBUTION IMRF	31,180	34,590	38,170	38,170	40,240
01-0301-2-794000	EMP CONTRIBUTION FICA/MEDICARE	22,490	22,380	23,920	23,920	24,200
	EMPLOYEE BENEFITS	105,880	112,980	121,990	121,990	124,100
CONTRACTUAL						
01-0301-3-721000	INTERGOVMTAL RISK MGMT AGENCY	6,840	7,070	6,820	6,300	6,930
01-0301-3-742000	COPY MACHINE LEASE	4,340	4,470	5,000	4,780	4,710
	CONTRACTUAL	11,180	11,540	11,820	11,080	11,640
UTILITIES						
01-0301-4-710000	TELEPHONE	3,700	2,200	2,500	2,200	2,300
	UTILITIES	3,700	2,200	2,500	2,200	2,300
COMMODITIES						
01-0301-5-706000	MATERIALS AND SUPPLIES	1,920	2,500	3,500	3,300	3,500
01-0301-5-722000	POSTAGE	1,260	750	1,300	900	1,000
01-0301-5-726000	TRAVEL, TRAIN, SUBSCRIPT, DUES	3,700	4,440	5,500	4,840	5,300
01-0301-5-799000	MISCELLANEOUS	80	300	350	350	350
	COMMODITIES	6,960	7,990	10,650	9,390	10,150
REPAIRS & MAINTENANCE						
01-0301-7-714000	MAINTENANCE VEHICLES	600	450	650	970	1,330
	REPAIRS & MAINTENANCE	600	450	650	970	1,330
Totals for dept 0301-PLANNING DIVISION		446,170	449,420	479,550	477,180	487,660



## BUILDING SERVICES

The Building Division is responsible for administration of the village building construction codes, the property maintenance codes, the elevator safety program, and the facilities management of Public Buildings. The Division reviews building construction plans, issues permits, inspects work, and reviews building occupancies for compliance with applicable building, plumbing, electrical, and mechanical and other codes. The Division investigates and inspects existing structures and premises where safety, health, and welfare of residents warrant compliance with the property maintenance code. The Division administers a professional electrician license and registration program developing and administering exams to qualified applicants. Division Staff provide assistance to residents and contractors who have concerns and questions regarding all manner of construction related issues in their buildings.

### Performance Data

	Actual 2009-10	Actual 2010-11	Estimate 2011-12
<b><i>Output Measures</i></b>			
Residential Permit Projects	744	943	1,300
Commercial Permit Projects	258	187	250
Sign Permit Projects	169	174	200
Total Permit Projects	1,171	1,304	1,750
Total Individual Permits Issues	1,754	1,685	1,952
Total Plans Reviewed	739	1,298	1,360
Total Inspections Performed	5,445	5,319	5,452
Elevator Certificates Issued	320	358	358
Electrician Certificates Issued	244	286	294
<b><i>Effectiveness Measures</i></b>			
Building Permit & Review Fees			
~ Condell	\$439,998	\$0	\$0
~All Other Construction	\$602,432	520,364	600,000
~ Total	\$1,042,430	\$520,364	\$600,000
<b><i>Efficiency Measures</i></b>			
<b><i>New Construction</i></b>			
Review ≤ 2 weeks	95%	92%	93%
Review ≤ 3 weeks	99%	99%	99%
<b><i>Minor project permits (Deck, fences, etc)</i></b>			
Review ≤ 1 day	99%	99%	99%

COMMUNITY DEVELOPMENT - BUILDING DIVISION

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
Building Commissioner	1	1	\$107,720
Plan Reviewer	1	1	85,100
Electrical Inspector	1	1	80,100
Plumbing Inspector	1	1	70,330
Building/Code Inspector	1	1	58,985
Secretary	1	1	57,625
			\$459,860

**Account Detail**

**720 Insurance**

Medical	\$73,720
Dental	5,760
Life	<u>340</u>
	\$79,820

**721 IRMA**

Annual Contribution	\$17,320
Deductible Losses	<u>1,000</u>
	\$18,320

**726 Travel/Training/Subscription/Dues**

Dues/Memberships	\$600
Training	1,300
Certification & Licensing	<u>2,100</u>
	\$4,000

**728 Technical Services**

Elevator Inspection	\$16,000
Plan Review Services	<u>6,000</u>
	\$22,000

**743 Printing and Publication**

Code Books	\$1,300
Forms	500
Miscellaneous	<u>1,200</u>
	\$3,000

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0302-BUILDING SERVICES						
SALARIES & WAGES						
01-0302-1-701000	SALARIES - FULL TIME	502,010	427,020	448,560	450,800	459,860
	SALARIES & WAGES	502,010	427,020	448,560	450,800	459,860
EMPLOYEE BENEFITS						
01-0302-2-720000	INSURANCE	99,290	82,500	80,130	80,130	79,820
01-0302-2-747000	UNEMPLOYMENT		13,930	15,000		
01-0302-2-793000	EMPLOYER CONTRIBUTION IMRF	49,820	47,550	51,580	51,580	54,720
01-0302-2-794000	EMP CONTRIBUTION FICA/MEDICARE	36,880	31,370	34,310	34,310	35,180
	EMPLOYEE BENEFITS	185,990	175,350	181,020	166,020	169,720
CONTRACTUAL						
01-0302-3-721000	INTERGOVMTAL RISK MGMT AGENCY	17,110	17,680	18,050	15,740	18,320
01-0302-3-728000	TECHNICAL SERVICES	21,220	24,660	22,000	21,400	22,000
	CONTRACTUAL	38,330	42,340	40,050	37,140	40,320
UTILITIES						
01-0302-4-710000	TELEPHONE	3,700	2,200	2,500	2,500	2,300
	UTILITIES	3,700	2,200	2,500	2,500	2,300
COMMODITIES						
01-0302-5-706000	MATERIALS AND SUPPLIES	440	3,280	2,000	1,950	2,000
01-0302-5-723000	OFFICE SUPPLIES	3,410	2,590	2,800	2,750	2,800
01-0302-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,750	3,270	4,000	4,000	4,000
01-0302-5-729000	REIMBURSEABLE EXPENSES	1,300	3,680	600	530	600
01-0302-5-743000	PRINTING AND PUBLICATION	1,120	990	3,000	2,870	3,000
01-0302-5-799000	MISCELLANEOUS		10	400	400	400
	COMMODITIES	9,020	13,820	12,800	12,500	12,800
REPAIRS & MAINTENANCE						
01-0302-7-714000	MAINTENANCE VEHICLES	11,120	7,900	7,900	7,900	7,750
01-0302-7-715000	MAINTENANCE OTHER EQUIPMENT	2,000	2,070	2,100	2,100	2,100
	REPAIRS & MAINTENANCE	13,120	9,970	10,000	10,000	9,850
Totals for dept 0302-BUILDING SERVICES		752,170	670,700	694,930	678,960	694,850

COMMUNITY DEVELOPMENT – ECONOMIC DEVELOPMENT

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
Economic Development Coordinator	1	1	\$87,830

**Account Detail**

**720 Insurance**

Medical	\$18,310
Dental	1,470
Life	<u>60</u>
	\$19,840

**726 Travel/Training/Subscription/Dues**

AICP/APA	\$530
National Historic Trust	260
Lake County Partners	2,500
International Council of Shopping Centers	950
Training	<u>560</u>
	\$4,800

**728 Technical Services**

Design Services	\$1,000
Web Fees	<u>1,180</u>
	\$2,180

**729 Economic Development Incentives**

Sales Tax Incentives	
Chevrolet, Medline & Lincoln	\$18,000

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0303-ECONOMIC DEVELOPMENT						
SALARIES & WAGES						
01-0303-1-701000	SALARIES-FULL TIME	82,860	75,140	85,670	86,100	87,830
	SALARIES & WAGES	82,860	75,140	85,670	86,100	87,830
EMPLOYEE BENEFITS						
01-0303-2-720000	INSURANCE	17,330	18,610	19,910	18,610	19,840
01-0303-2-793000	EMPLOYER CONTRIBUTION-IMRF	8,220	8,300	9,850	9,850	10,450
01-0303-2-794000	EMPLOYER CONTRIBUTION-FICA	6,070	5,420	6,550	6,550	6,720
	EMPLOYEE BENEFITS	31,620	32,330	36,310	35,010	37,010
CONTRACTUAL						
01-0303-3-721000	INTERGOVERNMENTAL RISK MGMT	1,710	1,770	1,770	1,580	1,740
01-0303-3-728000	TECHNICAL SERVICE		1,020	1,500	1,500	2,180
01-0303-3-729000	ECONOMIC DEVELOPMNT INCENTIVES	1,140	1,550	18,000	11,000	18,000
01-0303-3-741000	PROMOTION & ACTIVITIES	3,250	3,090	3,500	3,400	3,400
	CONTRACTUAL	6,100	7,430	24,770	17,480	25,320
COMMODITIES						
01-0303-5-706000	MATERIALS & SUPPLIES	1,440	160	800	600	800
01-0303-5-722000	POSTAGE	420	490	750	450	600
01-0303-5-726000	TRAVEL, TRAINING, SUBS & DUES	6,230	5,230	4,550	4,700	4,800
01-0303-5-743000	PRINTING & PUBLICATION	100		1,500	1,500	1,500
	COMMODITIES	8,190	5,880	7,600	7,250	7,700
Totals for dept 0303-ECONOMIC DEVELOPMENT		128,770	120,780	154,350	145,840	157,860



## CENTRAL BUSINESS DISTRICT PARKING

The Central Business District Parking area (C.B.D.) was established to keep an accounting of the expenditures which are associated with the operation of parking lots in the C.B.D. The parking lots are used by shoppers, and employees. The Village has direct ownership of several parking lots and lease agreements with the owners of the remaining parking lots in the area. The Village completed construction of a three level parking structure in 2009. The construction was financed using Tax Increment Financing (TIF) funds.

In addition to providing public parking, the Village plows snow, cuts grass, patches potholes, stripes and performs other maintenance functions for these areas. Enforcement of C.B.D. parking regulations is accomplished using Community Service Officers.

### 2012-13 Goals

1. To offer sufficient parking for the Central Business District area.
2. To maintain parking areas in good repair.

### DEPARTMENT SUMMARY

	2009-10	2010-11	2011-12	2011-12	2012-13
REVENUE	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
PARKING FEES-EMPLOYEE PERMITS	6,180	5,470	6,000	5,500	5,000
<b>EXPENDITURES</b>					
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	0	0	5,000	0	0
UTILITIES	3,580	1,800	1,900	2,100	1,300
COMMODITIES	2,160	3,270	3,000	2,500	3,000
CAPITAL	0	0	0	0	0
REPAIRS & MAINTENANCE	8,690	29,920	20,000	16,320	20,790
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
<b>TOTAL</b>	<b>14,430</b>	<b>34,990</b>	<b>29,900</b>	<b>20,920</b>	<b>25,090</b>

**Account Detail**

**712 Maintenance Building**

CO Detector Testing	\$800
Elevator Maintenance	2,520
Miscellaneous	<u>3,680</u>
	\$7,000

**713 Maintenance Parking Lot**

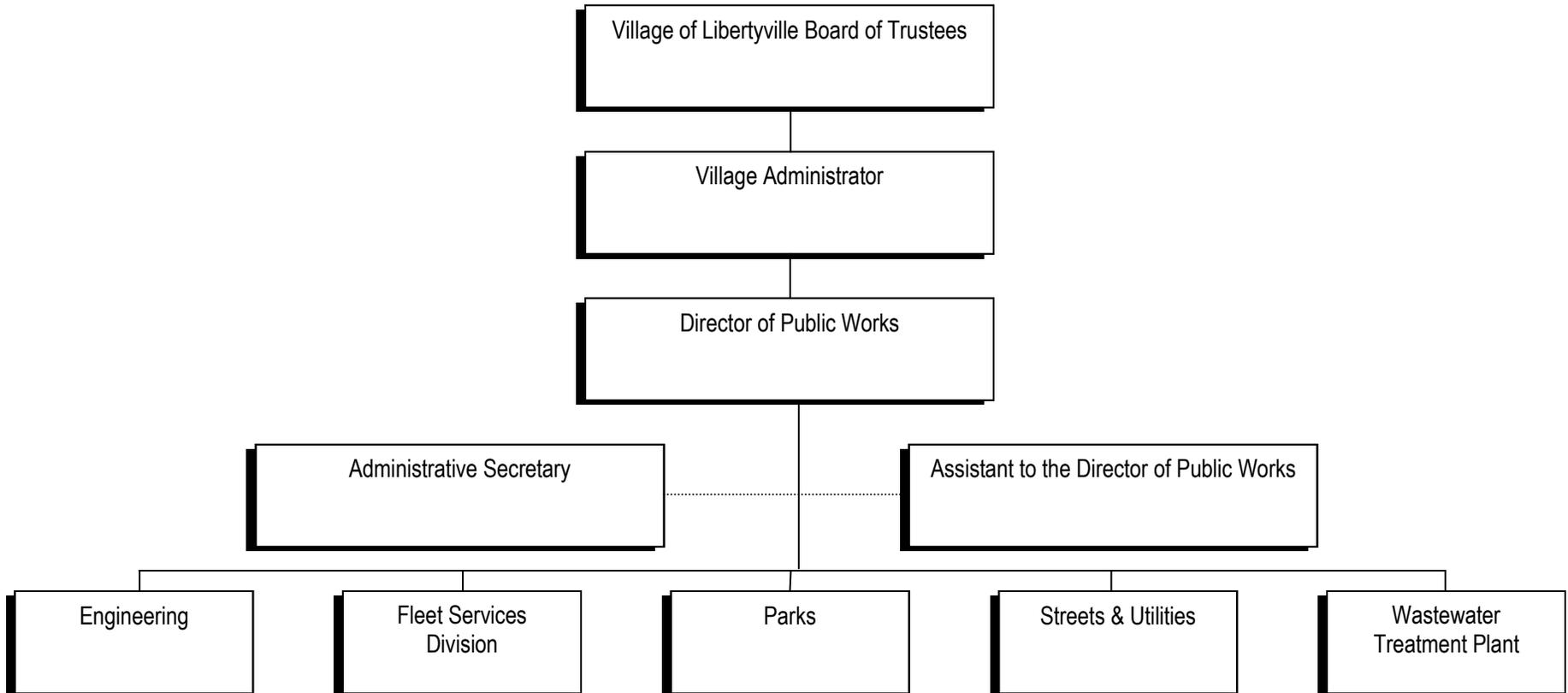
Snow Removal	\$9,000
Civic Center Lot Landscape Maintenance	1,670
Parking Garage Landscape Maintenance	1,720
Downtown Parking Landscape	<u>1,400</u>
	\$13,790

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 1500-CENTRAL BUSINESS DST PARKING						
CONTRACTUAL						
01-1500-3-728000	TECHNICAL SERVICES			5,000		
	CONTRACTUAL			5,000		
UTILITIES						
01-1500-4-708000	ELECTRICITY	1,300				
01-1500-4-710000	TELEPHONE	2,280	1,800	1,900	2,100	1,300
	UTILITIES	3,580	1,800	1,900	2,100	1,300
COMMODITIES						
01-1500-5-706000	MATERIALS AND SUPPLIES	2,160	3,270	3,000	2,500	3,000
	COMMODITIES	2,160	3,270	3,000	2,500	3,000
REPAIRS & MAINTENANCE						
01-1500-7-712000	MAINTENANCE BUILDING	1,670	17,920	7,000	6,320	7,000
01-1500-7-713000	MAINTENANCE PARKING LOTS	7,020	12,000	13,000	10,000	13,790
	REPAIRS & MAINTENANCE	8,690	29,920	20,000	16,320	20,790
<u>Totals for dept 1500-CENTRAL BUSINESS DST PARKING</u>		<u>14,430</u>	<u>34,990</u>	<u>29,900</u>	<u>20,920</u>	<u>25,090</u>



# **PUBLIC WORKS**

## Department of Public Works



## **PUBLIC WORKS**

The Public Works Department is comprised of the following operating divisions, specifically: 1) Public Works Administration; 2) Engineering; 3) Streets and Utilities; 4) Wastewater Treatment; 5) Parks Maintenance; 6) Fleet Services; and 7) Recycling & Refuse.

The 40 members of the department provide a full range of community services, and the staff takes special pride in being awarded Full Accreditation by the American Public Works Association in 2005 and Re-Accreditation in 2009, an honor bestowed on only 60 other agencies in the United States and Canada.

Department responsibilities include the planning, design and construction of public infrastructure improvements necessary to improve existing infrastructure facilities as well as to accommodate future growth by utilizing in-house professional staff as well as engineering consulting firms operating under staff direction; plan review and field inspection of infrastructure installed by private developers; administration of storm water management and flood plain ordinances; development and updating of Village maps and utility atlases utilizing CADD and GIS; operation and maintenance of the Village water, wastewater collection, storm water drainage, street, sidewalk, signage, street lighting and traffic control systems; snow removal and ice control operations; operation and maintenance of 18 wastewater pump stations and a 4.0 MGD advanced wastewater treatment facility; maintenance of 160 Village vehicles plus numerous pieces of equipment; operation of the fleet fueling system which also serves three other local public agencies; and administration of the vehicle replacement fund; and maintenance and improvement services to the Village of Libertyville's 21 parks which includes 572 acres of land, all community public trees and services to assist recreational services offered by the Village at the two pools, Sports Complex, golf course and maintenance of 160 pieces of equipment for parks, golf course and sports complex.

### **2011-12 Goals**

1. Continue coordination and complete implementation of surface improvements and utility relocation of West Parking Improvements Phase II. - Utility relocation completed in December 2011. Approximately 75% complete, final surface of asphalt and landscaping to be completed in 2012.
2. Complete the reconstruction of Dymond Road. - Construction was completed in October. Final quantities were recently agreed to, and final payment is being processed. The road was open on-schedule and project was completed under-budget.
3. Complete mid-term report for second APWA Re-Accreditation in summer 2011 and work on Management Practices for re-accreditation in 2013. - Public Works staff has continued to work on re-accreditation in the 2011/12 fiscal year. The seventh edition of the APWA Management Practices Manual was released in September 2011. Staff purchased the new manual and is working towards re-accreditation following this updated manual.
4. Implement the Streets & Utilities division safety guidelines for hepatitis and audiogram testing for all Parks Division employees. - Audiogram testing has been completed for Parks employees. Hepatitis testing will begin in early spring 2012.
5. Remove Village identified Emerald Ash Borer infested parkway trees. - We will continue to identify and remove the infested trees and are looking into other avenues of coping with

the issue such as outside resources, federal grant money, and EAB treatment methods, these are all being considered. We removed 7 infested trees in 2010 and 28 infested trees in 2011.

6. Incorporate Streets & Utilities personnel with the Parks Division personnel by providing training on the chipper and stump grinder to facilitate the removal of Emerald Ash Borer infested parkway trees. - Chipper cross training occurred in the summer 2011 and stump grinder training should start in 2012 when EAB tree removal begins again. Parks personnel also provided back-up large (CDL) snowplowing during the winter of 2011.
7. Continue to remove and replace obsolete water meters in high usage applications to ensure proper billing and accountability. - Large meters were replaced at Libertyville Manor, Motorola, and Liberty Towers.
8. Continue with Inflow & Infiltration Studies in various sanitary sewer basins to identify sources of unwarranted storm waters that would then need to be treated at the Waste Water Treatment Plant. - Inflow & infiltration was not budgeted for in the 2011/12 fiscal year.
9. Continue with our comprehensive water meter reading with newer technology to enhance proper billing. - Meter reading continues to be streamlined with the addition of Radio-Read touch-pads and replacement of manual read meters.
10. Continue with the ongoing cross connection/backflow device inspections to ensure safe drinking water standards. - Significant progress made in gaining voluntary co-operation with testing requirements.
11. Continue to use and explore new anti-icing products and techniques in an effort to reduce our dependence on bulk rock salt. - We have continued with this practice and have reduced salt usage.
12. Continue to do water system leak detection to find and repair leaks where they are found. Leak detection was successful with 31 leaks located and repaired. This has reduced unaccounted water volumes to an acceptable level for the Illinois Department of Natural Resources.

### **2012-13 Goals**

1. Remove Village identified Emerald Ash Borer infested parkway trees. - This is a long term endeavor, partially dependent on Village funding, and we will continue in removing the infested trees into the future. Outside resources and alternative methods are being considered.
2. To implement a reforestation program for parkway trees removed due to the EAB infestation. This program is dependent on receiving a federal grant and Village funding.
3. Update capital improvements needed in the Villages park system.
4. Complete surface improvements of West Parking Improvements Phase II. Begin engineering study for East Side Parking Improvements.

5. Complete the resurfacing of Lake Street and replace the water main on the west end.
6. Department staff will continue to work towards our second APWA re-accreditation. In early 2013, the department will apply for a site evaluation by APWA Credentialing staff in early summer 2013.
7. Prepare a road rehab plan for future years if road referendum passes in March 2012.
8. Assist with the transition into electric aggregation when needed.

#### DEPARTMENT SUMMARY

	2009-10	2010-11	2011-12	2011-12	2012-13
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
ENGINEERING FEES	33,728	63,100	50,000	175,000	100,000
HIGHWAYS & BRIDGES (VILLAGE) PROPERTY TAX	552,325	479,360	510,000	476,630	500,000
HIGHWAYS & BRIDGES (TWP) PROPERTY TAX	259,859	267,170	260,000	288,330	290,000
STREET/SIGNAL MAINTENANCE FEES	74,403	39,650	77,000	77,940	79,070
RECYCLING/SWALCO FEE	74,085	98,530	88,000	110,000	100,000
TOTAL PUBLICWORKS	994,400	947,810	985,000	1,127,900	1,069,070
PARKS PROPERTY TAX	376,388	327,640	355,000	354,200	360,000
PARKWAY TREE PROGRAM	-	-	-	4,820	4,320
ROTARY DONATION	7,500	7,500	7,500	7,500	7,500
TOTAL PARKS	383,888	335,140	362,500	366,520	371,820
TOTAL	1,378,288	1,282,950	1,347,500	1,494,420	1,440,890
<b>EXPENDITURES</b>					
SALARIES & WAGES	1,465,020	1,310,390	1,340,130	1,309,940	1,357,310
EMPLOYEE BENEFITS	694,550	735,130	674,370	646,250	635,550
CONTRACTUAL	158,670	150,290	206,280	204,520	240,350
UTILITIES	130,710	107,730	114,300	111,350	112,600
COMMODITIES	385,740	453,760	468,130	470,900	607,670
CAPITAL	15,200	0	0	0	0
REPAIRS & MAINTENANCE	502,410	489,250	464,950	484,020	564,800
TRANSFERS	5,000	5,000	5,000	5,000	5,000
TOTAL PUBLIC WORKS EXPENDITURES	3,357,300	3,251,550	3,273,160	3,231,980	3,523,280

## DEPARTMENT SUMMARY

PERSONNEL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 APPROVED
<u>ADMINISTRATION AND ENGINEERING</u>					
DIRECTOR OF PUBLIC WORKS	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	1	0	0	0
ASSISTANT TO THE DIRECTOR OF PUBLIC WORKS	1	1	1	1	1
SENIOR PROJECT ENGINEER	1	1	1	1	1
PROJECT ENGINEER	2	2	1	1	1
ENGINEERING INSPECTOR	1	1	0	0	0
GIS COORDINATOR	1	1	0	0	0
GIS COORDINATOR/ENGINEERING INSPECTOR	0	0	1	1	1
<u>STREETS AND UTILITIES</u>					
STREETS & UTILITY SYSTEMS SUPERINTENDENT	1	1	1	1	1
ASSIST. STREETS & UTILITY SYSTEMS SUPER.	1	1	1	1	1
STREETS SUPERVISOR	0	0	0	1	1
SECRETARY	1	1	1	1	1
PUBLIC WORKS TEAM LEADER	3	3	3	0	0
PUBLIC WORKS MAINTENANCE TECHNICIAN	9	9	8	9	9
UTILITY SUPERVISOR	0	0	0	1	1
UTILITY TECHNICIAN	1	1	1	1	1
WATER SYSTEM SUPERVISOR	1	1	0	0	0
WATER SYSTEM OPERATOR	3	3	3	3	3
WATER METER TECHNICIAN	1	1	1	1	1
<u>PARKS</u>					
PARKS SUPERINTENDENT	1	1	1	1	1
ASSISTANT PARKS SUPERINTENDENT	0	0	0	0	0
PARKS EQUIPMENT SUPERVISOR	1	1	1	1	1
PARKS GROUNDS TECHNICIAN	3	3	2	2	2
ARBORIST	1	1	1	1	1
ASSISTANT ARBORIST	1	1	1	1	1
PARKS FACILITY SPECIALIST	1	1	1	1	1
GOLF MAINTENANCE SPECIALIST	1	1	1	1	1
GOLF COURSE SUPERVISOR	1	1	1	1	1
<u>WASTEWATER TREATMENT PLANT</u>					
WWTP SUPERINTENDENT	1	1	1	1	1
WWTP EQUIPMENT TECHNICIAN	1	1	1	1	1
WWTP OPERATOR II	1	1	1	1	1
WWTP OPERATOR I	2	2	2	2	2
TOTAL	<u>44</u>	<u>44</u>	<u>38</u>	<u>38</u>	<u>38</u>

## **ENGINEERING DIVISION**

The Engineering Division is responsible for recommending improvements, proposing cost estimates, preparing plans, soliciting bids and supervising the construction of public works projects in order to improve the Village infrastructure systems. Reviewing public improvement plans for private developments and inspection of construction is done to ensure its acceptability by the Village. Coordinate and direct engineering consultants retained by the Village. Administer subdivision and watershed development codes. Maintain accurate maps, utility atlases, and project records. Provide recommendations on engineering related matters.

### **Performance Data**

	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Actual 2010-11</b>	<b>Estimate 2011-12</b>	<b>Projected 2012-13</b>
<b><i>Output Measures</i></b>					
Number of Right-of-Way Permits Issued	160	120	100	110	115
Number of Site Development Permits Issued	10	6	5	5	6
Number of Permit Inspections (Right-of-Way & Site Development)	500	500	400	450	475
<b><i>Effectiveness Measures</i></b>					
Capital Improvement Contracts	17	12	9	7	20
Contract Amounts	\$10,777,588	\$3,430,470	\$2,100,700	\$1,750,000	\$2,918,600
<b><i>Efficiency Measures</i></b>					
Public Improvements by Developers, Inspected Value	\$1,851,000	\$200,000	\$200,000	\$200,000	\$200,000
Review & Inspection Fees Collected	60,000	40,000	35,000	40,000	50,000
Number of Staff	5	5	4	3	3

PUBLIC WORKS – ENGINEERING

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
Senior Project Engineer	1 (50%)	1 (50%)	\$49,990
Project Engineer	1 (50%)	1 (50%)	33,650
GIS Coordinator/Engineering Inspector	1 (30%)	1 (30%)	22,050
Overtime			0
Office Assistant – Part-time			14,390
			\$120,080

**Account Detail**

<p><b>720 Insurance</b></p> <p>Medical                   \$42,965</p> <p>Dental                     3,375</p> <p>Life                         <u>170</u></p> <p style="padding-left: 20px;">\$46,510</p>	<p><b>723 Office Supplies</b></p> <p>Supplies                   \$1,600</p> <p>Postage                    1,500</p> <p>Postage Meter             550</p> <p>Copier Lease              <u>1,500</u></p> <p style="padding-left: 20px;">\$5,150</p>
<p><b>726 Travel/Training/Subscriptions/Dues</b></p> <p>Professional Registration &amp; Dues       \$500</p> <p>Required Seminars/Meetings         1,750</p> <p>Publications                             <u>140</u></p> <p style="padding-left: 20px;">\$2,390</p>	<p><b>728 Technical Services</b></p> <p>Blueprint Reproductions               \$50</p> <p>Recorded Document Copies             20</p> <p>Publish Prevailing Wage Notice       50</p> <p>Audiology Testing                       180</p> <p>*Plan Review Fee                        <u>10,000</u></p> <p style="padding-left: 20px;">\$10,300</p>

\*Plan Review Fees will be offset by Plan Review and Inspection Fee Revenue.

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0201-ENGINEERING						
SALARIES & WAGES						
01-0201-1-701000	SALARIES - FULL TIME	219,970	113,710	117,440	117,850	120,080
	SALARIES & WAGES	219,970	113,710	117,440	117,850	120,080
EMPLOYEE BENEFITS						
01-0201-2-720000	INSURANCE	66,850	56,700	46,680	46,680	46,510
01-0201-2-740000	SICK LEAVE BUYBACK	14,490	18,660			
01-0201-2-747000	UNEMPLOYMENT		11,750			
01-0201-2-793000	EMPLOYER CONTRIBUTION IMRF	21,890	12,600	11,890	11,890	12,580
01-0201-2-794000	EMP CONTRIBUTION FICA/MEDICARE	16,280	8,420	8,980	8,980	9,190
	EMPLOYEE BENEFITS	119,510	108,130	67,550	67,550	68,280
CONTRACTUAL						
01-0201-3-721000	INTERGOVMTAL RISK MGMT AGENCY	8,730	9,010	8,700	8,030	8,840
01-0201-3-728000	TECHNICAL SERVICES	530	840	300	2,500	10,300
	CONTRACTUAL	9,260	9,850	9,000	10,530	19,140
UTILITIES						
01-0201-4-710000	TELEPHONE	3,700	2,200	2,800	2,300	2,600
	UTILITIES	3,700	2,200	2,800	2,300	2,600
COMMODITIES						
01-0201-5-706000	MATERIALS AND SUPPLIES	1,340	720	1,600	2,200	1,900
01-0201-5-723000	OFFICE SUPPLIES	4,930	4,460	5,150	5,150	5,150
01-0201-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,670	1,440	1,890	1,890	2,390
01-0201-5-791000	VEHICLE REPLACEMENT FUND FEES	5,230	6,970	3,590	3,590	3,700
	COMMODITIES	13,170	13,590	12,230	12,830	13,140
REPAIRS & MAINTENANCE						
01-0201-7-714000	MAINT MOTOR VEHICLE FEES	3,770	6,450	6,450	6,450	9,450
01-0201-7-715000	MAINTENANCE OTHER EQUIPMENT	50		760	760	760
	REPAIRS & MAINTENANCE	3,820	6,450	7,210	7,210	10,210
Totals for dept 0201-ENGINEERING		369,430	253,930	216,230	218,270	233,450

## **STREETS**

The Streets function of the Streets and Utilities Division is responsible for the operation, inspection, maintenance and repair of the Village pavement, sidewalk, parking lot and traffic sign systems in order to provide the public with a quality service in all areas. It also monitors the maintenance of streetlights and repairs the streetlight system by private contractor; recommends improvements to the Village infrastructure system, street-cleaning operations and maintains accurate operation and maintenance records.

### **Performance Data**

	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Actual 2010-11</b>	<b>Estimate 2011-12</b>	<b>Projected 2012-13</b>
<b><i>Output Measures</i></b>					
<b>Streets &amp; Alleys</b>					
Resurfaced (miles)	0.33	1.93	2.00	2.00	0.54
Striped (miles)	8.70	8.70	0.00	0.50	0.00
Repaired (tons)	506	575	415	400	500
Sidewalk replaced (sf) (In-House)	2,244	2,977	1,258	1,000	1,500
Sidewalk replaced (sf) (Contractual)	6,520	5,879	5,788	3,960	4,000
Streets Signs (new & replaced)	146	250	190	250	250
Traffic Marking (l.f.) In-House	58,580	30,501	20,135	40,000	40,000
Traffic Marking (l.f.) Contractual	12,557	9,185	0	9,964	20,00
Miles of Streets (Streets & Alleys)	89	89	89	89	89
<b><i>Effectiveness Measures</i></b>					
Streetlights (Private Contractor)	2,330	2,330	2,330	2,330	2,330
Streetlights Replaced	16	15	9	15	15
Percentage of Streetlights Replaced	0.69%	0.64%	0.39%	0.64%	0.64%
Streetlight Cable Repairs	16	15	15	15	15
Percentage of Streetlight Cable Repairs	0.69%	0.64%	0.64%	0.64%	0.64%
Street Lamps Replaced	402	200	245	300	300
Percentage of Street Lamps Replaced	17%	9%	9%	13%	13%
<b><i>Efficiency Measures</i></b>					
Number of Staff per Mile of Road Maintained	0.06	0.05	0.04	0.04	0.04

## PUBLIC WORKS – STREETS

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
<u>Administrative</u>			
Director of Public Works	1 (15%)	1 (15%)	\$21,450
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	26,150
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	23,680
Streets Supervisor		1 (70%)	37,940
Assistant to the Director of Public Works	1 (15%)	1 (15%)	9,970
Auto Allowance			3,600
			\$122,790
<u>Clerical</u>			
Secretary	1 (30%)	1 (30%)	\$17,290
<u>Salaries Maintenance</u>			
Public Works Maintenance Technician	5 (70%)	5 (70%)	\$253,270
Public Works Team Leader	1 (45%) 1 (70%)	0	0
Utility Technician	1 (30%)	1 (30%)	12,880
Overtime			12,300
			\$278,450

**Account Detail**

<b>706 Materials and Supplies</b>		<b>717 Maintenance Sidewalks</b>	
Cleaners, Soaps, Degreasers	\$2,000	Grinding/Sawcut	\$5,000
Hardware, Stock Items, Tools	10,000	Materials	<u>5,000</u>
Saw, Blades, and Drums	1,500		\$10,000
Traffic Control	<u>750</u>		
	\$14,250	<b>718 Maintenance Storm Services</b>	
<b>707 Streetlight Energy</b>		Repair Catch Drain/Storm Sewer	\$10,000
Dusk-to-Dawn Streetlights (Rate 23)	\$49,500	NPDES Fees and Costs	<u>1,300</u>
ComEd Rentals (Rate 25)	<u>52,100</u>		\$11,300
	\$101,600	<b>720 Insurance</b>	
<b>708 Streetlight Maintenance</b>		Medical	\$169,175
Maintenance (Private Contract)	\$78,400	Dental	14,030
Cable Locates – JULIE	100	Life	<u>785</u>
Lamp/Pole Purchases	<u>16,500</u>		\$183,990
	\$95,000	<b>721 IRMA</b>	
<b>712 Maintenance Buildings</b>		Annual Contribution	\$58,720
HVAC	\$500	Deductible Losses	<u>7,500</u>
Miscellaneous	3,770		\$66,220
Overhead Door	4,000	<b>726 Travel/Training/Subscription/Dues</b>	
Parking Lot Sealcoating	<u>2,500</u>	Dues & Monthly Meetings	\$500
	\$10,770	Training	<u>500</u>
<b>713 Maintenance Roadway Median</b>			\$1,000
Butterfield Road Median	\$8,750	<b>731 Traffic Signal Maintenance</b>	
US Rte 45 Median	<u>4,500</u>	Maintenance Contract	\$28,000
	\$13,250	Knockdown Repairs	2,500
<b>716 Maintenance Streets &amp; Alleys</b>		Maintain Butterfield @ Golf and Crane	4,350
Pavement Patching, Stone & Sand	\$41,000	Maintain IL 21 at Red Top and Artaius	4,600
Pavement Marking Material & Striping	<u>4,000</u>	Maintain Butterfield Square	<u>4,520</u>
	\$45,000		\$43,970

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0203-STREETS						
SALARIES & WAGES						
01-0203-1-701000	SALARIES - ADMINISTRATION	82,680	77,900	85,660	102,320	122,790
01-0203-1-702000	SALARIES - CLERICAL	16,310	16,170	16,860	16,940	17,290
01-0203-1-704000	SALARIES - MAINTENANCE	293,860	273,790	302,060	273,820	278,450
	SALARIES & WAGES	392,850	367,860	404,580	393,080	418,530
EMPLOYEE BENEFITS						
01-0203-2-720000	INSURANCE	152,590	164,750	172,230	172,230	183,990
01-0203-2-740000	SICK LEAVE BUY BACK		11,300			
01-0203-2-793000	EMPLOYER CONTRIBUTION IMRF	39,460	40,460	46,520	46,250	49,800
01-0203-2-794000	EMP CONTRIBUTION FICA/MEDICARE	28,970	26,860	30,640	30,640	31,680
	EMPLOYEE BENEFITS	221,020	243,370	249,390	249,120	265,470
CONTRACTUAL						
01-0203-3-721000	INTERGOVMTAL RISK MGMT AGENCY	63,380	63,680	65,320	60,880	66,220
01-0203-3-725000	AUDIT SERVICES	760				
01-0203-3-728000	TECHNICAL SERVICES	520	1,320	980	980	980
01-0203-3-742000	COPY MACHINE LEASE	2,130	2,020	2,000	2,000	2,000
	CONTRACTUAL	66,790	67,020	68,300	63,860	69,200
UTILITIES						
01-0203-4-707000	STREETLIGHT ENERGY	108,110	96,020	101,600	101,600	101,600
	UTILITIES	108,110	96,020	101,600	101,600	101,600
COMMODITIES						
01-0203-5-706000	MATERIALS AND SUPPLIES	11,860	13,410	14,250	14,350	14,250
01-0203-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	870	650	800	1,000	1,000
01-0203-5-752000	UNIFORMS	1,930	2,730	4,420	4,420	4,420
01-0203-5-791000	VEHICLE REPLACEMENT FUND FEES	121,670	173,950	177,420	177,420	191,130
	COMMODITIES	136,330	190,740	196,890	197,190	210,800
REPAIRS & MAINTENANCE						
01-0203-7-708000	STREETLIGHT MAINTENANCE	82,350	86,550	83,850	135,000	95,000
01-0203-7-712000	MAINTENANCE BUILDINGS	3,610	8,920	10,020	9,070	10,770
01-0203-7-713000	MAINTENANCE ROADWAY MEDIANS	14,960	11,740	13,000	9,000	13,250
01-0203-7-714000	MAINTENANCE VEHICLES	149,100	149,000	113,400	93,160	166,350
01-0203-7-715000	MAINTENANCE OTHER EQUIPMENT	590	910	1,300	1,300	4,000
01-0203-7-716000	MAINTENANCE STREETS AND ALLEYS	36,110	25,260	39,000	37,500	45,000
01-0203-7-717000	MAINTENANCE SIDEWALKS	11,070	11,000	10,000	9,500	10,000
01-0203-7-718000	MAINTENANCE STORM SEWERS	12,200	10,030	13,300	14,800	11,300
01-0203-7-719000	MAINTENANCE SIGNS	5,330	5,940	6,000	6,000	7,000
01-0203-7-731000	TRAFFIC SIGNAL MAINTENANCE	41,130	51,800	43,970	43,970	43,970
	REPAIRS & MAINTENANCE	356,450	361,150	333,840	359,300	406,640
TRANSFERS						
01-0203-8-788000	TRANSFER BUILDING IMPR FUND	5,000	5,000	5,000	5,000	5,000
	TRANSFERS	5,000	5,000	5,000	5,000	5,000
Totals for dept 0203-STREETS		1,286,550	1,331,160	1,359,600	1,369,150	1,477,240



## **PUBLIC WORKS – SNOW REMOVAL AND ICE CONTROL**

The snow removal and ice control function is responsible for the plowing and salting of Village Streets during snow and ice conditions. This program accounts for the personnel costs, material (salt, calcium chloride) as well as maintenance and repair of snow/ice removal equipment.

### **Performance Data**

	<b>Actual 2007-08</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Estimate 2010-11</b>	<b>Projected 2011-12</b>
<b><i>Output Measures</i></b>					
Snowplowing Events	26	21	32	20	25
Salt Spread (tons)	2,000	1,770	2,550	1,900	2,000
Cost per Ton of Salt	\$154.32	\$54.86	\$54.86	\$57.55	\$59.50
<b><i>Effectiveness Measures</i></b>					
Regular Hours	700	620	540	600	600
Overtime Hours	1,700	1,400	1,765	1,500	1,500
Average Cost per Snow Event	\$12,696	\$9,732	\$7,511	\$9,500	\$8,400
Total Cost for Snow Season	\$330,086	\$204,362	\$240,360	\$190,000	\$210,000
Cost of Plow One Mile of Roadway per Event	\$156.64	\$120.14	\$92.73	\$117.28	\$103.70
<b><i>Efficiency Measures</i></b>					
Accumulation (inches)	65.80	63.35	69.65	30.00	60.0
No. of Snow Plow Routes	10	10	10	10	10

**PUBLIC WORKS – SNOW REMOVAL AND ICE CONTROL**

<b><u>Authorized Personnel</u></b>	<b><u>2011-12 Positions</u></b>	<b><u>2012-13 Positions</u></b>	<b><u>2012-13 Approved</u></b>
<u>Administrative</u>			
Streets & Utilities Systems Superintendent	1 (10%)	1 (10%)	\$8,715
Assistant Streets & Utilities Systems Superintendent	1 (10%)	1 (10%)	7,895
Streets Supervisor		1 (10%)	5,420
			<hr/> \$22,030
<u>Salaries – Maintenance</u>			
Public Works Maintenance Technician	8 (10%)	9 (10%)	\$51,570
Public Works Team Leader	3 (10%)	0	0
Water System Operator	3 (10%)	3 (10%)	19,640
Water System Supervisor	0	1 (10%)	7,620
Utility Technician	1 (10%)	1 (10%)	4,290
Water Meter Technician	1 (10%)	1 (10%)	3,890
Overtime			24,000
			<hr/> \$111,010

**Account Detail**

**706 Materials & Supplies**

Salt (1,785 Tons) @ \$55.50	\$99,100
De-Icer (9,000 gal.)	6,500
Snow fence posts, misc.	<u>300</u>
	\$105,900

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0204-SNOW REMOVAL AND ICE CONTROL						
SALARIES & WAGES						
01-0204-1-701000	SALARIES - ADMINISTRATION	16,580	15,140	17,130	17,910	22,030
01-0204-1-704000	SALARIES - MAINTENANCE	139,160	141,330	117,900	107,740	111,010
	SALARIES & WAGES	155,740	156,470	135,030	125,650	133,040
EMPLOYEE BENEFITS						
01-0204-2-740000	SICK LEAVE BUY BACK		3,770			
01-0204-2-793000	EMPLOYER CONTRIBUTION IMRF	15,660	18,010	15,400	15,400	15,830
01-0204-2-794000	EMP CONTRIBUTION FICA/MEDICARE	11,560	11,550	10,250	10,250	10,180
	EMPLOYEE BENEFITS	27,220	33,330	25,650	25,650	26,010
CONTRACTUAL						
01-0204-3-721000	INTERGOVMTAL RISK MGMT AGENCY	9,410	9,730	10,390	8,660	10,530
01-0204-3-728000	CONTRACTUAL SERVICES	960	960	960	960	960
	CONTRACTUAL	10,370	10,690	11,350	9,620	11,490
COMMODITIES						
01-0204-5-706000	MATERIALS AND SUPPLIES	122,290	108,480	105,950	105,800	105,900
01-0204-5-799000	MISCELLANEOUS	670	1,910	1,000	1,000	1,000
	COMMODITIES	122,960	110,390	106,950	106,800	106,900
CAPITAL						
01-0204-6-790000	CAPITAL OUTLAY	15,220				
	CAPITAL	15,220				
REPAIRS & MAINTENANCE						
01-0204-7-715000	MAINTENANCE OTHER EQUIPMENT	(20)				
	REPAIRS & MAINTENANCE	(20)				
Totals for dept 0204-SNOW REMOVAL AND ICE CONTROL		331,490	310,880	278,980	267,720	277,440

**PUBLIC WORKS – REFUSE AND RECYCLING**

This division began with the 2009-10 fiscal year to account for costs the Village incurs for recycling and trash removal. The Village instituted a \$1.00 per month/household recycling fee that is charged on waste bills. This fee is remitted to the Village to defray costs of the membership fee of the Solid Waste Agency of Lake County (SWALCO), and for various other recycling initiatives Village wide.

**Performance Data**

	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Actual 2010-11</b>	<b>Estimate 2011-12</b>	<b>Projected 2012-13</b>
<b><i>Output Measures</i></b>					
Swept (miles) Village	4,067	2,745	2,814	700	700
Swept (miles) Contractual	n/a	n/a	n/a	1,220	1,220
Total	4,067	2,745	2,814	1,920	1,920
<b>Material Removed</b>					
Hoppers (each hopper = est 5 cy)	668	440	400	420	420
Cubic Yards	3,340	2,200	2,000	2,100	2,100
<b><i>Effectiveness Measures</i></b>					
Street Sweeping complete Sept - Nov (curb miles)	2,199	1,421	1,500	1,461	1,400
Percentage of Street Sweeping complete Sept – Nov	54.07%	51.77%	53.30%	76.09%	72.92%
Material Removed Sept - Nov (c.y.)	2,175	1,300	1,160	1,913	1,900
Percentage of Material Removed Sept - Nov	65%	59%	58%	91%	90%
<b><i>Efficiency Measures</i></b>					
Number of Sweeper(s) Used	2	1	1	6	6
Number of Staff Sweeping	3	3	3	0	0

<b><u>Authorized Personnel</u></b>	<b><u>2011-12 Positions</u></b>	<b><u>2012-13 Positions</u></b>	<b><u>2012-13 Approved</u></b>
<b><u>Administrative</u></b>			
Maintenance Technicians	1	1 (70%)	\$38,400

**Account Detail**

**728 Contractual**

Street Sweeping Contract \$60,000

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0205-REFUSE & RECYCLING						
SALARIES & WAGES						
01-0205-1-704000	SALARIES MAINTENANCE	37,220	35,660	37,450	37,640	38,400
	SALARIES & WAGES	37,220	35,660	37,450	37,640	38,400
EMPLOYEE BENEFITS						
01-0205-2-720000	INSURANCE	17,330	18,610	19,910	19,910	19,840
01-0205-2-793000	ILLINOIS MUNICIPAL RETIREMENT	2,910	3,960	4,310	4,310	4,570
01-0205-2-794000	FICA	2,530	2,600	2,860	2,860	2,940
	EMPLOYEE BENEFITS	22,770	25,170	27,080	27,080	27,350
CONTRACTUAL						
01-0205-3-721000	INTERGOVT RISK MGMT AGENCY	1,820	5,140	4,590	4,570	5,030
01-0205-3-724000	DISPOSAL	9,290	160		12,000	12,000
01-0205-3-726000	SWALCO FEE	7,420	7,420	7,420	7,420	7,420
01-0205-3-728000	CONTRACTUAL SERVICES			50,000	48,000	60,000
	CONTRACTUAL	18,530	12,720	62,010	71,990	84,450
COMMODITIES						
01-0205-5-706000	MATERIALS & SUPPLIES	990	230	5,750	4,200	4,200
01-0205-5-791000	VEHICLE REPLACEMENT FEES	10,330	13,770		1,460	1,460
01-0205-5-799000	MISCELLANEOUS	90				
	COMMODITIES	11,410	14,000	5,750	5,660	5,660
REPAIRS & MAINTENANCE						
01-0205-7-714000	MAINTENANCE VEHICLES	23,000	23,000	16,600	12,000	2,500
	REPAIRS & MAINTENANCE	23,000	23,000	16,600	12,000	2,500
Totals for dept 0205-REFUSE & RECYCLING		112,930	110,550	148,890	154,370	158,360



## PARKS MAINTENANCE

The Parks division provides maintenance and improvement services to the Village's 21 parks, which include 572 acres of land, and all of the community's public trees. The Parks division provides a variety of services and facilities, including services for sports organizations, a nine-hole golf course, disc golf course, flower gardens, lakes, picnic areas, pavilions, playgrounds, sledding hill, ice skating rinks, and bike/walking paths.

### Performance Data

	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Actual 2010-11</b>	<b>Estimate 2011-12</b>	<b>Projected 2012-13</b>
<b><i>Output Measures</i></b>					
Amount of Mulch Applied (yds)	NI	350	500	850 (650 PG)	420 (220 PG)
Mowing rotation in days	5	5	5	5	5
Parkway trees trimmed by Village crews	400	200	200	394	400
Number of trees removed infected with Emerald Ash Borer	0	0	7	28	300
<b><i>Effectiveness Measures</i></b>					
Amount of Pesticide Used (gal)	78 g's/72 lbs	69 g's/5.5 lbs	4.8 g's/6.5 lbs	69 g's/5 lbs	40 g's/20 lbs
Percent of Playgrounds Functional	100	100	100	100	100
Number of Playground Inspections/year (Formal and Informal)	96	96	96	35	35
<b><i>Efficiency Measures</i></b>					
Number of staff for Village-tree crew	1.25	1.25	1.25	1.25	1.25
Number of Parks Maintained	21	21	21	21	21
Acres of Land Maintained	386	386	386	386	386

PARKS

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
Parks Superintendent	1	1	\$91,500
Parks Facility Specialist	1	1	67,390
Parks Equipment Supervisor	1	1	76,240
Arborist	1	1	69,970
Assistant Arborist	1	1	59,030
Parks Grounds Technician	2	2	118,930
Golf Maintenance Specialist	1	1	63,170
Golf Course Supervisor	1 (82%)	1 (82%)	60,260
Overtime			22,000
			<hr/> \$628,490

**Account Detail**

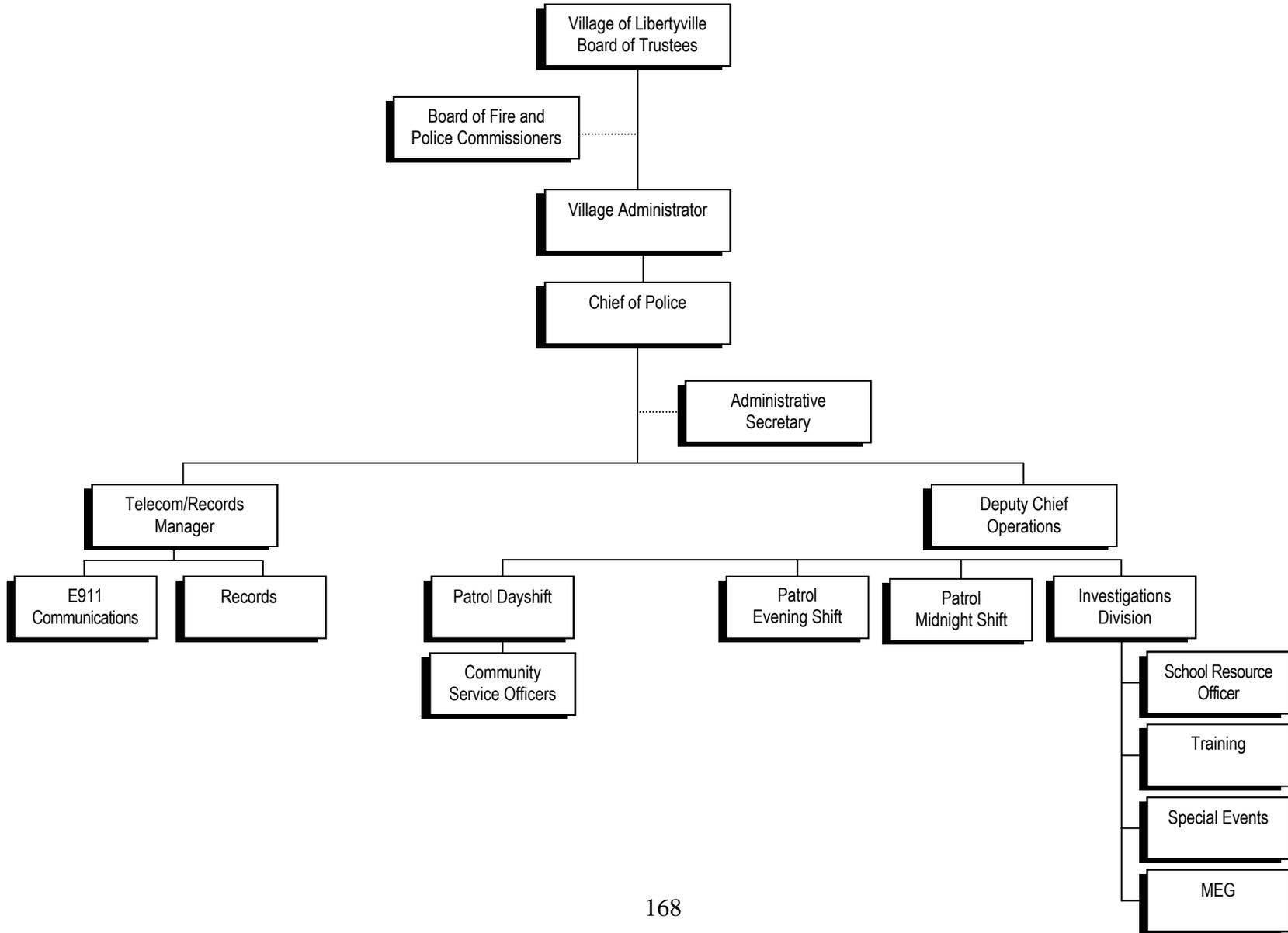
<b>702 Salaries Part –Time</b>		<b>720 Insurance</b>	
5 Summer	\$18,770	Medical	\$118,980
		Dental	10,225
<b>705 Contractual Services</b>		Life	<u>515</u>
Mowing Detention Areas	\$7,170		\$129,720
Interlaken Pond Maintenance	2,400	<b>721 IRMA</b>	
Custodial Services	3,650	Annual Contribution	\$34,650
Concord Pond Maintenance	2,200	Deductible Expenses	<u>5,000</u>
Interlaken Pond Topo	<u>1,000</u>		\$39,650
	\$16,420	<b>726 Travel/Training/Subscriptio</b>	
<b>706 Materials &amp; Supplies</b>		Workshops/Seminars	\$1,540
Lumber, Hardware, etc.	\$3,500	Dues	530
Signs/Painting	950	CDL Renewal	<u>90</u>
Tools	2,600		\$2,160
Playground Equip. Repair/Maint.	1,300	<b>728 Tree Surgery/Spraying</b>	
Ice Rink Liner	<u>2,400</u>	Removal	\$14,500
	\$10,750	Miscellaneous/	500
<b>713 Maintenance – Grounds</b>		Emerald Ash Borer Removal	<u>100,000</u>
Soil, Seed, Fertilizer, Planting	\$8,800		\$115,000
Ball Field Supplies	3,700	<b>729 Nursery Stock and Trees</b>	
Mulch	3,500	50/50 Cost Sharing (15)	\$10,000
Other	6,300	Tree Replacement	<u>12,750</u>
Sunrise Rotary Park	6,000		\$22,750
Playground Mulch	<u>7,000</u>	<b>799 Miscellaneous</b>	
	\$35,300	Hepatitis B Shots	\$2,000
<b>716 Maintenance Roads &amp; Parking Lots</b>		Audiogram	500
Signage	\$50	Random Drug Screening	<u>410</u>
Road Maintenance	<u>450</u>		\$2,910
	\$500		

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0701-PARKS						
SALARIES & WAGES						
01-0701-1-701000	SALARIES - FULL TIME	641,260	618,390	626,860	616,830	628,490
01-0701-1-702000	SALARIES - PART TIME	17,980	18,300	18,770	18,890	18,770
	SALARIES & WAGES	659,240	636,690	645,630	635,720	647,260
EMPLOYEE BENEFITS						
01-0701-2-720000	INSURANCE	189,530	185,130	149,600	149,600	129,720
01-0701-2-740000	SICK LEAVE BUYBACK		22,550	22,550		
01-0701-2-747000	UNEMPLOYMENT BENEFITS	2,260	1,610	15,000	9,700	5,100
01-0701-2-793000	EMPLOYER CONTRIBUTION IMRF	63,580	68,860	70,590	70,590	69,160
01-0701-2-794000	EMP CONTRIBUTION FICA/MEDICARE	48,660	46,980	46,960	46,960	44,460
	EMPLOYEE BENEFITS	304,030	325,130	304,700	276,850	248,440
CONTRACTUAL						
01-0701-3-705000	CONTRACTUAL SERVICES	15,720	12,240	16,500	15,020	16,420
01-0701-3-721000	INTERGOVMTAL RISK MGMT AGENCY	38,000	37,770	39,120	33,500	39,650
	CONTRACTUAL	53,720	50,010	55,620	48,520	56,070
UTILITIES						
01-0701-4-708000	ELECTRICITY	11,030	3,780	4,500	3,950	4,500
01-0701-4-709000	NORTH SHORE GAS	1,650	1,700	1,500	1,600	1,600
01-0701-4-710000	TELEPHONE	6,220	4,030	3,900	1,900	2,300
	UTILITIES	18,900	9,510	9,900	7,450	8,400
COMMODITIES						
01-0701-5-706000	MATERIALS AND SUPPLIES	10,690	6,440	8,350	8,350	10,750
01-0701-5-711000	GASOLINE AND OIL	1,200	1,970	2,000	2,000	2,000
01-0701-5-723000	OFFICE SUPPLIES	710	500	500	500	500
01-0701-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	670	1,060	2,160	1,360	2,160
01-0701-5-728000	TREE SURGERY AND SPRAYING	11,660	9,590	14,500	15,000	115,000
01-0701-5-729000	NURSERY STOCK AND TREES	(250)	(810)	2,000	5,330	22,750
01-0701-5-730000	EQUIPMENT RENTAL	300	210	350	300	300
01-0701-5-752000	UNIFORMS	4,220	4,520	5,090	4,420	4,620
01-0701-5-791000	VEHICLE REPLACEMENT FUND FEES	72,300	101,060	108,330	108,330	110,180
01-0701-5-799000	MISCELLANEOUS	370	500	3,030	2,830	2,910
	COMMODITIES	101,870	125,040	146,310	148,420	271,170
REPAIRS & MAINTENANCE						
01-0701-7-712000	MAINTENANCE BUILDING	8,630	5,850	7,750	7,550	7,750
01-0701-7-713000	MAINTENANCE GROUNDS	28,720	26,330	28,300	27,250	35,300
01-0701-7-714000	MAINT MOTOR VEHICLE FEES	69,950	47,200	60,000	60,000	86,350
01-0701-7-715000	MAINTENANCE OTHER EQUIPMENT	11,110	19,120	10,750	10,710	10,950
01-0701-7-716000	MAINTENANCE ROADS/PARKING LOTS	730	150	500		500
01-0701-7-736000	MAINTENANCE-RADIOS					4,600
	REPAIRS & MAINTENANCE	119,140	98,650	107,300	105,510	145,450
Totals for dept 0701-PARKS		1,256,900	1,245,030	1,269,460	1,222,470	1,376,790



# **POLICE DEPARTMENT**

# Police Department



## **POLICE DEPARTMENT**

The Libertyville Police Department provides emergency responses, criminal and traffic crash investigation, animal control, traffic and parking enforcement and a wide range of community caretaking services on a 24 hour/365 day basis. Public Safety communications services are provided for both Police and Fire incidents, including fire calls occurring in the Libertyville Fire Protection District beyond municipal borders.

In order to remain as efficient and effective as possible, highly specialized services are provided on an as-needed basis, either contractually or by police participation in regional task forces. Contracted services include prosecution of traffic and ordinance cases, alarm monitoring, forensic services and temporary staffing for Communications. Task force participation provides expert homicide investigation, narcotics trafficking investigation, special weapons and tactics (S.W.A.T.), control of public disturbances, regional police communications network, investigation of major traffic collisions, and a statewide alarm system to provide a high level of law enforcement mutual aid assistance during emergencies or disasters. In addition to participating in the field with the task forces, the Libertyville Police Department is well represented on the board of directors of each organization.

### **2011-12 Goals**

1. Traffic Enforcement Grants. In order to maintain or enhance traffic and highway safety in the community, the Department participated in IDOT sponsored enforcement periods for specific traffic violations, focusing on safety belt use and impaired drivers. The Department was successful at securing these grants for directed enforcement against safety belt use and impaired drivers. DUI enforcement was up 80% over the prior year.
2. In-service training and continuing education. The Department expanded its in-service training and continuing education of Department personnel through the use of grant funding, on-line training, consolidated training sessions, and renewed membership to NEMRT. The additional funding in the current year has enabled the Department to provide members with over 4,000 hours of training to either maintain or greatly enhance the skills and capabilities of its members.
3. Automated Red Light Enforcement. The Department completed and submitted its first year review of the automated enforcement program.
4. Internships. The Department continues its efforts to establish a formal program.
5. Department website. The Department has updated and expanded its internet website with new and relevant information, including registered sex offenders, information about red light enforcement cameras, press releases, current trends in crime prevention, and online service requests including overnight parking, vacation watches, and speed trailer requests.

## 2012-13 Goals

1. Consolidated Dispatch Services. Conditional upon Village Board approval, consolidate all police and fire dispatch services with the Village of Vernon Hills and Countryside Fire Department.
2. Department Policy Manual. The Department will implement a comprehensive review and rewrite of its Policy Manual utilizing the services of Lexipol. The final product will be a modern, comprehensive policy manual that reflects the values and policing philosophy of the Department, while at the same time maximizing risk management strategies and reducing overall liability.
3. National Night Out The Department will expand its community involvement and public education awareness efforts by participating in the National Night Out program.
4. Web Based Services. The Department will begin utilizing a web based scheduling service to improve efficiency and accessibility. The service will manage all Department scheduling, including benefit time management, overtime, etc.. This will allow greater ease of access for all personnel, improved documentation, and reduce redundant report and paperwork.
5. Traffic Enforcement Grants. In an ongoing effort to maintain and enhance “traffic and highway safety” in the community, staff will continue to apply for available grants, which helps to direct valuable resources directly to these important initiatives.
6. Department website. The Department intends to utilize the Village’s new website for continuing opportunities to provide the public with information about the Department, as well as relevant crime prevention tips/information, crime trends, press releases, etc.

## Performance Data

	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	% +/-
<b><i>Output Measures</i></b>						
Police Service Calls	21,710	24,305	24,090	23,117	27,886	20.6%
Communications Center Total Calls	85,355	96,973	98,045	91,332	75,075	-17.8%
9-1-1 Landline Calls	5,296	5,363	5,028	4,161	4,304	3.45%
9-1-1 Wireless Calls	2,972	4,059	4,393	4,692	5,558	18.5%
- Total 9-1-1 Calls	8,268	9,422	9,421	8,853	9,862	11.4%
Alarms Responses (burglar, hold-up and panic)	869	951	796	967	896	-7.4%
Custodial Arrests	571	750	591	234	271	16%
Investigations - Cases Assigned	577	731	645	499	519	4%
Investigations - Cases Cleared	472	789	632	526	421	-20%
Motor Vehicle Accidents Investigated	1,381	1,255	1,114	1,023	965	-5.7%
Parking Tickets Issued	4,315	4,818	4,930	4,574	5,027	10.6%
Traffic Tickets Issued	2,740	4,675	3,620	3,294	2,988	-9.8%
Automated Red Light Enforcement Tickets Issued	-	-	-	1,258	1,671	32.85%
Driving Under the Influence (DUI) Arrests	50	52	39	37	67	81%
Animal Complaints and Services	611	583	595	506	410	-19%
Taxicab Licenses Issued	118	115	120	118	71	-40%

DEPARTMENT SUMMARY

REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
LOCAL FINES	119,310	120,150	180,000	205,000	180,000
CIRCUIT COURT FINES	151,000	159,500	145,000	170,000	150,000
DUI COURT FINES-SB #740	1,670	4,310	3,000	18,000	4,500
AUTOMATED TRAFFIC ENFORCEMENT	-	142,150	60,000	105,900	70,000
TELECOMMUNICATION IMF	88,020	84,980	83,000	75,000	70,000
TOTAL	360,000	511,090	471,000	573,900	474,500

EXPENDITURES					
SALARIES & WAGES	4,319,940	4,177,790	4,330,110	4,315,920	4,393,950
EMPLOYEE BENEFITS	1,986,760	2,160,860	2,153,150	2,163,790	2,112,280
CONTRACTUAL	322,180	347,980	310,310	269,190	532,100
UTILITIES	15,830	12,550	13,000	11,500	12,000
COMMODITIES	192,150	226,390	264,870	267,750	306,230
CAPITAL	0	0	0	0	5,000
REPAIRS & MAINTENANCE	165,730	130,610	133,600	132,550	226,710
TRANSFERS	5,000	5,000	5,000	5,000	5,000
TOTAL POLICE DEPARTMENT EXPENDITURES	7,007,590	7,061,180	7,210,040	7,165,700	7,593,270

PERSONNEL

ADMINISTRATION

POLICE CHIEF	1	1	1	1	1
DEPUTY POLICE CHIEF	2	1	1	1	1
POLICE SERGEANT	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	1	1	1	1
TELECOMMUNICATOR/RECORDS SUPERVISOR	1	1	1	1	1
POLICE RECORDS ASSISTANT	3	2	2	2	4
PUBLIC SAFETY TELECOMMUNICATOR *	9	8	8	8	5

PATROL

POLICE LIEUTENANT	3	3	3	3	3
POLICE SERGEANT	3	3	3	3	3
POLICE OFFICERS	26	24	24	24	24

INVESTIGATIONS

POLICE LIEUTENANT	1	0	1	1	1
POLICE OFFICERS	5	5	5	5	5

COMMUNITY SERVICE

PUBLIC SERVICE OFFICERS	3	3	3	3	3
TOTAL	59	53	54	54	53

\* Telecommunicator positions are for 3 months- beginning August 2012, the Village will be contracting with the Village of Vernon Hills for Police & Fire Dispatch Services

**POLICE – ADMINISTRATIVE, COMMUNICATIONS & RECORDS**

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
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Uniformed

Chief of Police	1	1	\$134,610
Deputy Police Chief	1	1	121,880
Police Sergeant	1 (50%)	1 (50%)	52,150
Overtime/Training/Holiday			12,550
Auto Allowance			3,600
			<hr/> \$324,790

Civilian

Police Records Assistant	2	4	\$147,780
Administrative Secretary	1 (75%)	1 (75%)	45,790
Communications/Records Manager	1 (10%)	1 (85%)	80,130
Overtime			1,000
			<hr/> \$274,700

Communications (May-July)

Public Safety Telecommunicator	8 (60%)	5 (60%)	51,400
Severance Costs			60,460
Overtime			7,020
			<hr/> \$118,880

**Account Detail**

**705 Contractual Services**

Auto Enforcement Cost	\$54,000
Web Based Scheduling	1,100
Shredding Service	150
Dispatch	244,140
Contingency	<u>10,000</u>
	\$309,390

**720 Insurance**

Medical	\$640,015
Dental	54,380
Life	2,545
Dispatch	<u>40,610</u>
	\$737,550

**706 Materials and Supplies**

Lockup Supplies	\$800
Prisoner Meals	800
Cleaning Supplies	750
Fire Extinguisher Maintenance	500
Video Recording Supplies	750
Kitchen and Meeting Supplies	850
Awards and Commendations	<u>1,000</u>
	\$5,450

**721 IRMA**

Annual Contribution	\$165,650
Deductible Losses	<u>7,500</u>
	\$173,150

**726 Travel/Training/Subscription/D**

Conferences & Travel	\$2,000
Professional Dues/Subscriptions	3,000
Command Training	6,000
Lexipol & IACPNET Subscription	<u>7,800</u>
	18,800

**715 Maintenance Other Equipment**

## Office Equipment

\$1,000

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0501-POLICE ADMIN, COMMUNICATION & RECORDS						
SALARIES & WAGES						
01-0501-1-701000	SALARIES - UNIFORMED	360,110	242,500	316,330	311,330	324,790
01-0501-1-702000	SALARIES - CIVILIAN	112,860	125,040	132,260	115,230	274,700
01-0501-1-704000	SALARIES - DISPATCHERS	325,190	301,660	315,920	302,100	118,880
	SALARIES & WAGES	798,160	669,200	764,510	728,660	718,370
EMPLOYEE BENEFITS						
01-0501-2-720000	INSURANCE	746,230	766,040	783,120	783,120	737,550
01-0501-2-740000	SICK LEAVE BUYBACK	116,040				
01-0501-2-793000	EMPLOYER CONTRIBUTION IMRF	42,470	45,610	51,510	51,510	46,830
01-0501-2-794000	EMP CONTRIBUTION FICA/MEDICARE	35,050	32,780	36,950	36,950	32,870
	EMPLOYEE BENEFITS	939,790	844,430	871,580	871,580	817,250
CONTRACTUAL						
01-0501-3-705000	CONTRACTUAL SERVICES	101,690	117,850	92,000	80,740	309,390
01-0501-3-721000	INTERGOVMTAL RISK MGMT AGENCY	174,620	181,160	170,620	141,100	173,150
01-0501-3-728000	MEDICAL SERVICES	1,500	1,740	1,050	730	2,450
01-0501-3-742000	COPY MACHINE LEASE	5,480	6,270	5,650	5,650	5,650
	CONTRACTUAL	283,290	307,020	269,320	228,220	490,640
UTILITIES						
01-0501-4-710000	TELEPHONE	15,830	12,550	13,000	11,500	12,000
	UTILITIES	15,830	12,550	13,000	11,500	12,000
COMMODITIES						
01-0501-5-706000	MATERIALS AND SUPPLIES	3,140	830	5,450	3,700	5,450
01-0501-5-722000	POSTAGE	2,970	2,380	2,500	2,500	2,500
01-0501-5-723000	OFFICE SUPPLIES	9,370	9,380	9,500	9,500	9,500
01-0501-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,570	3,820	10,000	7,800	18,800
01-0501-5-743000	PRINTING AND PUBLICATIONS	2,280	6,240	4,250	2,950	5,350
01-0501-5-752000	UNIFORMS	1,940	4,780	2,800	2,800	3,000
01-0501-5-799000	MISCELLANEOUS	280	900	1,000	1,000	1,000
	COMMODITIES	21,550	28,330	35,500	30,250	45,600
REPAIRS & MAINTENANCE						
01-0501-7-714000	MAINT MOTOR VEHICLE FEES	1,920	5,600	11,170	11,170	10,900
01-0501-7-715000	MAINTENANCE OTHER EQUIPMENT	1,220	250	1,000	1,000	1,000
	REPAIRS & MAINTENANCE	3,140	5,850	12,170	12,170	11,900
TRANSFERS						
01-0501-8-788000	TRANSFER BUILDING IMPR FUND	5,000	5,000	5,000	5,000	5,000
	TRANSFERS	5,000	5,000	5,000	5,000	5,000
Totals for dept 0501-POLICE ADMIN, COMMUNICATION & RECORDS		2,066,760	1,872,380	1,971,080	1,887,380	2,100,760

POLICE – POLICE PATROL

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
<u>Uniformed</u>			
Police Lieutenant	3	3	\$333,320
Police Sergeant	3.5	3.5	355,320
Police Officers	24	24	1,983,380
Overtime			234,470
Overtime – Reimbursable			31,980
Training			19,140
Court Time			29,030
Holiday Pay			9,290
Less Over-Time for Libertyville Days (Charged to Hotel Tax Fund)			(24,500)
			\$2,971,430

**Account Detail**

**705 Contractual Services**

Towing \$1,000

**706 Materials and Supplies**

Ammunition (Duty/Training) \$12,500  
 Weapons Maintenance 5,000  
 Squad Car Supplies 3,000  
 Range Supplies 1,200  
 Other 750  
 \$22,450

**720 DUI Expenses**

Light Bars \$8,000  
 Radar Units 6,700  
 DUI Supplies 2,500  
 Portable Breath Test 900  
 Operator Training 2,000  
 Livescan Replacement (½ of cost) 8,100  
 Report Writing Software (½ of cost) 6,000  
 \$34,200

**720-001 Drug/Asset Forfeiture Expense**

Report Writing Software (½ of cost) \$6,000  
 Livescan Replacement (½ of cost) 8,000  
 Weapons Suppressor 1,300  
 Forfeiture Expenses 250

**726 Travel/Training/Subscription/Dues**

FATS System \$500  
 In-Service Training 10,000  
 NEMRT Membership 3,550  
 Basic Recruit Training 2,900  
 \$16,950

**730 Rental and User Fees**

NIPAS Team \$3,300  
 NIPAS Mobile Force 800  
 NIPAS Mutual Aid 400  
 L.C. Major Crime 500  
 ILEAS 50  
 MCAT 100  
 \$5,150

**752 Uniform**

Semi-Annual Updates \$18,500  
 Attrition Replacement 2,000  
 Body Armor Replacements 4,000  
 NIPAS Uniforms 1,500  
 Flashlight Replacement 1,650  
 Bicycle Uniforms 500  
 \$28,150

\$15,550

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0502-POLICE PATROL						
SALARIES & WAGES						
01-0502-1-701000	SALARIES - UNIFORMED	2,895,770	2,857,500	2,880,340	2,880,340	2,971,430
	SALARIES & WAGES	2,895,770	2,857,500	2,880,340	2,880,340	2,971,430
EMPLOYEE BENEFITS						
01-0502-2-740000	SICK LEAVE BUYBACK		31,620			
01-0502-2-786000	EMPLOYER CONTRIB-POL PENSION	988,830	1,233,140	1,225,000	1,235,640	1,235,000
01-0502-2-794000	EMP CONTRIBUTION FICA/MEDICARE	35,390	34,490	34,500	34,500	36,850
	EMPLOYEE BENEFITS	1,024,220	1,299,250	1,259,500	1,270,140	1,271,850
CONTRACTUAL						
01-0502-3-705000	CONTRACTUAL SERVICES	670	3,800	1,500	1,480	1,000
01-0502-3-730000	EQUIPMENT RENTAL AND USER FEES	5,000	4,650	5,150	5,150	5,150
01-0502-3-756000	NORTHERN ILLINOIS CRIME LAB	18,520	18,520			
	CONTRACTUAL	24,190	26,970	6,650	6,630	6,150
COMMODITIES						
01-0502-5-706000	MATERIALS AND SUPPLIES	19,000	14,430	23,000	23,000	22,450
01-0502-5-718000	SQUAD EQUIPMENT CHANGEOVER	1,300	18,720	20,000	14,730	14,000
01-0502-5-720000	DUI EQUIPMENT		16,760	22,450	20,450	34,200
01-0502-5-720001	DRUG/ASSET FORFEITURE EXPENSES					15,550
01-0502-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	10,060	6,150	15,500	15,500	16,950
01-0502-5-752000	UNIFORMS	24,190	16,990	24,600	40,000	28,150
01-0502-5-791000	VEHICLE REPLACEMENT FUND FEES	102,000	115,070	112,420	112,420	117,680
01-0502-5-799000	MISCELLANEOUS			100	100	100
	COMMODITIES	156,550	188,120	218,070	226,200	249,080
REPAIRS & MAINTENANCE						
01-0502-7-714000	MAINT MOTOR VEHICLE FEES	125,000	90,800	86,000	86,000	159,500
01-0502-7-715000	MAINTENANCE OTHER EQUIPMENT	4,760	3,760	8,550	7,500	17,000
	REPAIRS & MAINTENANCE	129,760	94,560	94,550	93,500	176,500
<b>Totals for dept 0502-POLICE PATROL</b>		<b>4,230,490</b>	<b>4,466,400</b>	<b>4,459,110</b>	<b>4,476,810</b>	<b>4,675,010</b>

POLICE – INVESTIGATIONS

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
<u>Uniformed</u>			
Police Lieutenant	1	1	\$113,180
Police Officer (LCMEG)	1	1	88,240
Police Officers	3	3	265,510
Police Officer (LHS Reimbursable – 75%)	1	1	88,240
Overtime			45,470
Training			4,060
Holiday			3,200
			\$607,900

**Account Detail**

**705 Contractual Services**

Background Investigations	\$4,040
Critical Reach Services	390
Investigations Internet	<u>380</u>
	\$4,810

**706 Materials & Supplies**

Evidence/Fingerprint Supplies	\$500
Digital Camera Photography	<u>500</u>
	\$1,000

**790 Capital Outlay**

Interview Room Recording System	\$5,000
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GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0503-POLICE-INVESTIGATIONS						
SALARIES & WAGES						
01-0503-1-701000	SALARIES - UNIFORMED	512,170	568,760	592,340	615,000	607,900
	SALARIES & WAGES	512,170	568,760	592,340	615,000	607,900
EMPLOYEE BENEFITS						
01-0503-2-794000	EMP CONTRIBUTION FICA/MEDICARE	5,690	8,150	8,590	8,590	8,810
	EMPLOYEE BENEFITS	5,690	8,150	8,590	8,590	8,810
CONTRACTUAL						
01-0503-3-705000	CONTRACTUAL SERVICES	2,460	2,780	4,000	4,000	4,810
01-0503-3-756000	NORTHERN ILLINOIS CRIME LAB	10,820	10,820	29,340	29,340	29,500
	CONTRACTUAL	13,280	13,600	33,340	33,340	34,310
COMMODITIES						
01-0503-5-706000	MATERIALS AND SUPPLIES	1,450	620	1,000	1,000	1,000
01-0503-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	530	330	1,000	1,000	1,000
01-0503-5-752000	UNIFORMS	5,950	6,960	6,000	6,000	5,500
01-0503-5-786000	DRUG FORFEITURE EXPENSES	310		250	250	
01-0503-5-799000	MISCELLANEOUS		300	500	500	500
	COMMODITIES	8,240	8,210	8,750	8,750	8,000
CAPITAL						
01-0503-6-790000	CAPITAL OUTLAY					5,000
	CAPITAL					5,000
REPAIRS & MAINTENANCE						
01-0503-7-714000	MAINT MOTOR VEHICLE FEES	17,650	11,900	11,900	11,900	13,370
	REPAIRS & MAINTENANCE	17,650	11,900	11,900	11,900	13,370
Totals for dept 0503-POLICE-INVESTIGATIONS		557,030	610,620	654,920	677,580	677,390



## POLICE – PUBLIC EDUCATION

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0504-POLICE-PUBLIC EDUCATION						
COMMODITIES						
01-0504-5-706000	MATERIALS AND SUPPLIES	4,380				1,000
	COMMODITIES	4,380				1,000
REPAIRS & MAINTENANCE						
01-0504-7-714000	MAINTENANCE VEHICLES	200				1,140
	REPAIRS & MAINTENANCE	200				1,140
<b>Totals for dept 0504-POLICE-PUBLIC EDUCATION</b>		<b>4,580</b>				<b>2,140</b>

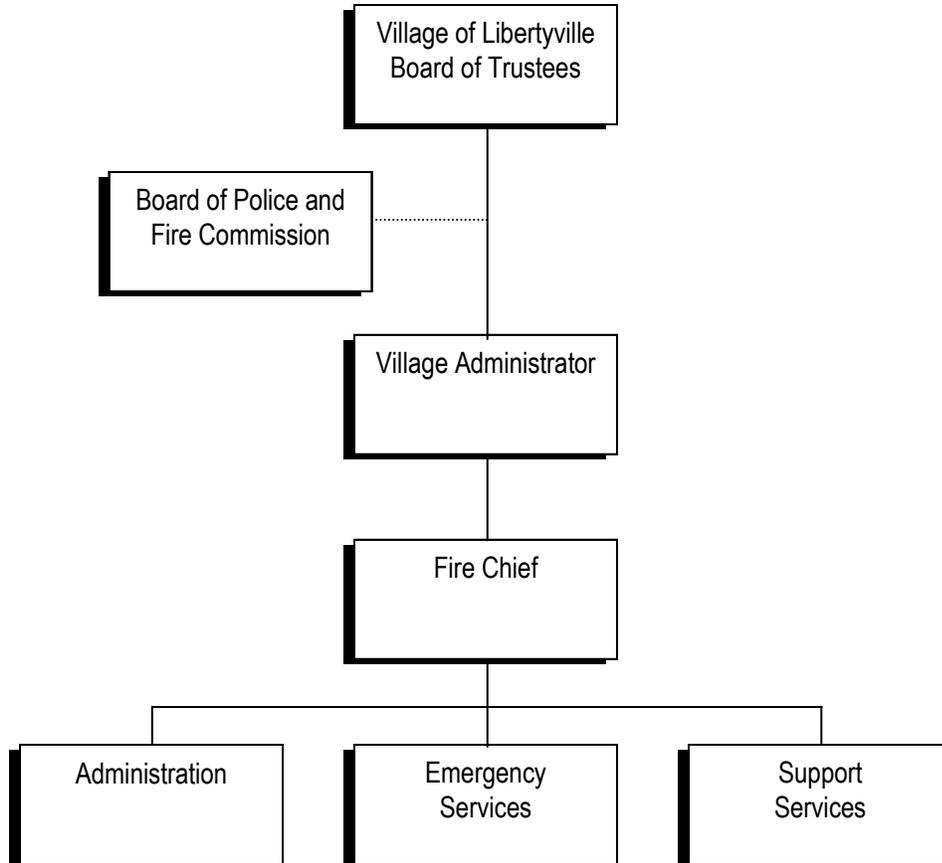
POLICE – COMMUNITY SERVICE

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
<u>Civilian</u>			
Public Service Officers	1.5	1(50%)	\$27,450
Crossing Guards	8	8	36,660
Overtime			5,250
Part-Time Public Service Officer			26,890
			<hr/> \$96,250

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0505-POLICE-COMMUNITY SERVICES						
SALARIES & WAGES						
01-0505-1-702000	SALARIES - CIVILIAN	113,840	82,330	92,920	91,920	96,250
	SALARIES & WAGES	113,840	82,330	92,920	91,920	96,250
EMPLOYEE BENEFITS						
01-0505-2-793000	EMPLOYER CONTRIBUTION IMRF	8,580	2,850	7,070	7,070	7,040
01-0505-2-794000	EMP CONTRIBUTION FICA/MEDICARE	8,480	6,180	6,410	6,410	7,330
	EMPLOYEE BENEFITS	17,060	9,030	13,480	13,480	14,370
CONTRACTUAL						
01-0505-3-751000	ANIMAL CARE	1,420	390	1,000	1,000	1,000
	CONTRACTUAL	1,420	390	1,000	1,000	1,000
COMMODITIES						
01-0505-5-706000	MATERIALS AND SUPPLIES	220	230	250	250	250
01-0505-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES		20	500	500	500
01-0505-5-752000	UNIFORMS	1,210	1,480	1,800	1,800	1,800
	COMMODITIES	1,430	1,730	2,550	2,550	2,550
REPAIRS & MAINTENANCE						
01-0505-7-714000	MAINTENANCE VEHICLES	14,980	18,300	14,980	14,980	23,800
	REPAIRS & MAINTENANCE	14,980	18,300	14,980	14,980	23,800
<b>Totals for dept 0505-POLICE-COMMUNITY SERVICES</b>		<b>148,730</b>	<b>111,780</b>	<b>124,930</b>	<b>123,930</b>	<b>137,970</b>

# **FIRE DEPARTMENT**

## Fire Department



## FIRE DEPARTMENT

The Libertyville Fire Department provides emergency fire, rescue and paramedic services to the residents of the Village, and by contract, to the residents of the surrounding Libertyville Fire Protection District. The Department functions as the first-line response to a variety of situations including fires, accidents, medical emergencies, hazardous material incidents, technical and below ground rescue, underwater rescue and recovery and acts of terrorism, including chemo-bio. The Department also provides inspection services for existing structures, reviews plans for new construction in conjunction with the Building and Engineering Departments of the Village and County. The Department is also actively involved with the education of the public in matters of life safety and property conservation, and accident prevention.

### 2011-12 Goals

1. Through coordination of the Lake County Fire Chiefs Associations and the Lake County Board, the Fire Department will implement a "File for Life" program. This program will provide a packet of information to seniors instructing them on where and how to document and store medical information in their homes to be accessed by Paramedics if needed in an emergency. The Lake County Fire Chiefs Association has completed the "File for Life" packet and is working on public education for the program. Some funding has been secured and the Association through the Public Education Program is moving forward with the program. We expect a Spring implementation in Libertyville.
2. Implement the new electronic patient reporting software and hardware required of the Advocate Condell EMS System. Electronic patient reporting will be mandated by January 1, 2012 in the Condell EMS System. Implementation will require purchasing hardware and software, training, and implementation. If possible we will advocate to be a kick-off facility. Electronic reporting will reduce report writing time at the hospital, decrease errors in documentation, and reduce storage needs for medical reports. This program is in the final stages, we have recently received word that the Advocate Condell EMS System will be funding all of the software costs for this program. It is up to the individual transport agencies to purchase the required hardware. This program is mandatory and we expect it to be implemented by the end of the summer in 2012.
3. The Fire Department will implement a safe drug disposal program where residents of the Village or Fire District can safely dispose of legal, unwanted and unused medication. The Fire department will work with Advocate - Condell and the Lake County Health Department to accomplish this goal. This goal is in progress through our Medical Officer and we expect to have a program ready by late winter.
4. The Fire Department will continue to promote and implement the 16 Firefighter Life Safety Initiatives. This years focus will be to develop and implement national standards for training, qualifications, and certification at all levels of the department. The Training Division is in the process of up dating related policies, we anticipate having 2-3 policies updated and implemented by mid winter.
5. The Fire Department - Emergency Management Agency will explore options that increase the Villages ability to broadcast emergency weather warnings in real time. This would include options such as cell phone notifications, website postings, and e-mails. This goal continues to be a work in progress. More research as to the best options and our internal capabilities to accomplish this goal continue to be explored.

6. The Fire Department will implement the FCC mandated narrow banding conversion on all fire radios in calendar year 2011. This goal is well under way, many radios have been upgraded and a contract was just initiated to change over our emergency sirens. We still have two vehicle radios which need replacing and a base radio update at Station 2. All are anticipated to be completed by February 2012.

### **2012-13 Goals**

1. The Fire Department will continue to promote and implement the 16 Firefighter Life Safety Initiatives. This years focus will be to define and advocate the need for cultural change within the fire service relating to safety; incorporating leadership, management, supervision, accountability and personal responsibility.
2. The Fire Department will reassess the current deployment of Automatic External Defibrillators AED's through out the Village including Village owned buildings, police and fire vehicles. There are three components to the goal of this program. First, we will determine the accurate number, placement, and condition of all current AED's owned and operated by the Village. Second, we will determine if the current AED's are adequately placed, maintained, and is there a need for additional units. (For example in Public Works or Parks vehicles) Last, are the necessary Village employees trained in the use of AED's. A final report will be submitted to the Village for recommendation at the completion of the research.
3. The Fire Prevention Bureau and Administrative Division will evaluate the current commercial building preplan program in order to determine what new technology can be implemented in order to have preplans available electronically in our emergency response vehicles.
4. Prepare the Fire Department for an ISO re-inspection to occur in the Spring of 2013.
5. The Fire Department will update all Computer Aided Dispatch (CAD) response information and adopt the new response districts for the Village and Fire Protection District.

### Performance Data

	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimate 2011-12
<b><i>Output Measures</i></b>				
Total Calls for Service	3,940	3,618	3,764	3,769
Fire Calls	1,234	1,174	1,205	1,320
Rescue Calls	2,294	2,157	2,276	2,108
Trouble and Other	412	287	283	341
Fire Safety Inspections	1,125	972	1,404	965
Public Education Classes	-	-	238	232
Block Parties	47	50	40	31
Child Car Seat Installations	232	254	289	295
Plan Reviews: Village	229	234	258	258
Plan Reviews: District	38	78	90	99
<b><i>Effectiveness Measures</i></b>				
Number of Emergency Calls Which Overlapped	1,305 (33%)	1,105 (30.5%)	1,204 (32%)	1,154 (30.6%)
Village Ambulance Responses < 4 minutes	-	-	51.2%	47.6
Village Fire Responses < 5 minutes	-	-	65.3%	57.1
<b><i>Efficiency Measures</i></b>				
Calls per Firefighter	103.7	95.2	99.05	99.18

### Summary Statistics

		2008	2009	2010	2011	% Change 2010-2011
Fire	Village	698	681	722	763	+ 5.6%
	District	273	257	291	308	+ 5.8%
Rescue	Village	1,597	1,512	1,660	1,573	- 5.5%
	District	495	468	495	487	- 1.6%
Trouble Alarms	Village	239	216	237	232	- 2.1%
	District	69	54	44	47	+ 6.8%
Other	Village	75	11	1	12	+ 110.%
	District	26	6	1	10	+ 90.%
Tollroad		85	69	52	77	+ 48.%
Mutual Aid	(Given)	383	344	261	260	+ .003%
	(Received)	260	213	205	135	- 34.%
Total		3,940	3,618	3,764	3,764	+ .001 %

DEPARTMENT SUMMARY

REVENUES	2016	2017	2018	2019	2020
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
PROPERTY TAXES FIRE PROTECTION	803,432	693,210	740,000	745,420	795,000
FIRE BUREAU-PERMITS/FEES	80,046	79,870	45,000	64,000	50,000
LIBERTYVILLE FIRE PROTECTION DISTRICT	2,326,611	2,386,050	2,437,070	2,452,100	2,492,000
ALARM FEES	221,774	157,980	260,000	185,000	185,000
AMBULANCE FEES	515,852	471,580	562,000	530,000	540,000
FIRE SERVICES	23,324	11,400	15,000	15,000	15,000
<b>TOTAL</b>	<b>3,971,039</b>	<b>3,800,090</b>	<b>4,059,070</b>	<b>3,991,520</b>	<b>4,077,000</b>
<b>EXPENDITURES</b>					
SALARIES & WAGES	3,163,150	3,374,750	3,792,100	3,733,140	3,705,940
EMPLOYEE BENEFITS	1,327,550	1,636,060	1,709,180	1,747,060	1,669,000
CONTRACTUAL	894,110	746,570	192,760	223,250	360,730
UTILITIES	47,340	46,560	46,000	44,500	44,000
COMMODITIES	264,780	356,890	349,150	348,650	481,660
CAPITAL	0	0	0	0	5,000
REPAIRS & MAINTENANCE	172,420	162,970	167,870	167,870	252,070
TRANSFERS	15,000	15,000	15,000	15,000	15,000
DEBT	0	0	0	0	0
<b>TOTAL FIRE DEPARTMENT EXPENDITURES</b>	<b>5,884,350</b>	<b>6,338,800</b>	<b>6,272,060</b>	<b>6,279,470</b>	<b>6,533,400</b>
<b>PERSONNEL</b>					
<u>ADMINISTRATION</u>					
FIRE CHIEF	1	1	1	1	1
ASSISTANT FIRE CHIEF	1	1	1	1	1
ADMINISTRATIVE SECRETARY	1	0	0	1	1
<u>PREVENTION</u>					
ASSISTANT FIRE CHIEF	1	1	1	1	1
FIRE LIEUTENANT	0	0	0	0	0
SECRETARY	1	0	0	0	0
<u>EMERGENCY SERVICES</u>					
ASSISTANT FIRE CHIEF	1	1	1	1	1
FIRE LIEUTENANT	7	6	6	6	6
FIREFIGHTER/PARAMEDIC	20	23	29	29	29
<u>SUPPORT SERVICES</u>					
PUBLIC SERVICE OFFICERS	1	1	1	1	1
<b>TOTAL</b>	<b>34</b>	<b>34</b>	<b>40</b>	<b>41</b>	<b>41</b>

FIRE – GENERAL ADMINISTRATION/INFORMATION SERVICES

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
<u>Uniformed – Full-Time</u>			
Fire Chief	1 (70%)	1 (70%)	\$91,520
Assistant Fire Chief	1 (30%)	1 (30%)	33,260
			\$124,780
<u>Civilian</u>			
Administrative Secretary	0	1	\$47,940

**Account Detail**

<b>726 Travel, Training, Subscriptions and Dues</b>		<b>790 Capital Outlay</b>	
Subscriptions	\$50	Video Conferencing System	\$5,000
Dues	730	(Grant Funded)	
Training	500		
	\$1,280		

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0601-FIRE-ADMINISTRATION						
SALARIES & WAGES						
01-0601-1-701000	SALARIES-UNIFORMED FULL-TIME	117,540	117,060	121,710	124,750	124,780
01-0601-1-704000	SALARIES-CIVILIAN	57,540	36,570	44,660	45,880	47,940
	SALARIES & WAGES	175,080	153,630	166,370	170,630	172,720
EMPLOYEE BENEFITS						
01-0601-2-793000	EMPLOYER CONTRIBUTION IMRF	6,170	4,080	5,130	5,590	5,700
01-0601-2-794000	EMP CONTRIBUTION FICA/MEDICARE	6,020	4,160	5,180	4,830	5,480
	EMPLOYEE BENEFITS	12,190	8,240	10,310	10,420	11,180
CONTRACTUAL						
01-0601-3-742000	COPY MACHINE LEASE	3,990	3,770	4,450	4,450	4,500
	CONTRACTUAL	3,990	3,770	4,450	4,450	4,500
UTILITIES						
01-0601-4-710000	TELEPHONE	23,530	21,030	21,000	20,000	19,000
	UTILITIES	23,530	21,030	21,000	20,000	19,000
COMMODITIES						
01-0601-5-722000	POSTAGE	2,070	1,600	2,200	1,700	2,200
01-0601-5-723000	OFFICE SUPPLIES	1,870	2,070	2,200	2,200	2,200
01-0601-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	50	90	780	780	1,280
01-0601-5-799000	MISCELLANEOUS	270	390	500	500	500
	COMMODITIES	4,260	4,150	5,680	5,180	6,180
CAPITAL						
01-0601-6-790000	CAPITAL OUTLAY					5,000
	CAPITAL					5,000
Totals for dept 0601-FIRE-ADMINISTRATION		219,050	190,820	207,810	210,680	218,580

FIRE – FIRE PREVENTION

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
Assistant Fire Chief	1	1	\$110,860
Secretary (Part-time)	0	0	\$0
Civilian Fire Inspector (Part-Time)			47,660
			\$158,520

**Account Detail**

**724 Public Education**

School Handouts	\$300
Camera Repair	500
Inspection Forms	500
Miscellaneous	700
	\$2,000

**726 Travel/Training/Subscription/Dues**

Schools/Seminars	\$400
Publications	1,350
Dues	400
Lake County SRT	150
	\$2,300

**705 Contractual**

Alarm Hook-Up Fees (Reimbursed)	\$12,000
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GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0602-FIRE PREVENTION						
SALARIES & WAGES						
01-0602-1-701000	SALARIES-UNIFORMED FULL-TIME	106,640	109,320	108,130	114,440	110,860
01-0602-1-704000	SALARIES-CIVILAIN	97,660	77,400	88,620	54,550	47,660
	SALARIES & WAGES	204,300	186,720	196,750	168,990	158,520
EMPLOYEE BENEFITS						
01-0602-2-793000	EMPLOYER CONTRIBUTION IMRF	9,700	8,630	10,190	6,650	5,670
01-0602-2-794000	EMP CONTRIBUTION FICA/MEDICARE	8,810	7,420	8,350	5,770	5,250
	EMPLOYEE BENEFITS	18,510	16,050	18,540	12,420	10,920
CONTRACTUAL						
01-0602-3-705000	CONTRACTUAL SERVICES					12,000
	CONTRACTUAL					12,000
COMMODITIES						
01-0602-5-723000	OFFICE SUPPLIES	990	200	200	200	200
01-0602-5-724000	PUBLIC EDUCATION	1,690	1,300	2,000	2,000	2,000
01-0602-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,320	3,040	2,300	2,300	2,300
	COMMODITIES	5,000	4,540	4,500	4,500	4,500
REPAIRS & MAINTENANCE						
01-0602-7-714000	MAINT MOTOR VEHICLE FEES	12,600	7,700	16,070	16,070	8,750
01-0602-7-715000	MAINTENANCE OTHER EQUIPMENT			150	150	200
	REPAIRS & MAINTENANCE	12,600	7,700	16,220	16,220	8,950
Totals for dept 0602-FIRE PREVENTION		240,410	215,010	236,010	202,130	194,890

## FIRE – EMERGENCY SERVICES

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
<u>Uniformed – Full-Time</u>			
Fire Chief	1 (30%)	1 (30%)	\$39,230
Assistant Fire Chief	1 (100%);	2 1 (100%); 2 (70%)	266,130
Fire Lieutenants	6	6	616,500
Firefighters/Paramedics	29	29	2,173,070
Overtime			160,000
Good Attendance Incentive			8,500
			\$3,263,430
 <u>Dispatch</u>			
Telecommunicator/Records Supervisor	1 (5%)	0	\$0
Public Safety Telecommunicator	8 (40%)	9 (40%)	34,270
Severance Costs			40,310
Overtime			4,400
			\$78,980
 <b>Account Detail</b>			
<b>705 Contractual Services</b>		<b>726 Travel/Training/Subscription/Dues</b>	
Dispatch	\$162,760	Dues/Publications	\$1,200
		Training/Conference	12,300
<b>707 Firefighter Supplies</b>		Video Training System (Grant Funded)	<u>129,810</u>
Fire Supplies	\$4,100		\$143,310
Paramedic Supplies & Oxygen	10,500		
Maintenance of Boat & Dive Equip.	<u>3,000</u>	<b>728 Technical Services</b>	
	\$17,600	Special Team Physicals	\$2,000
<b>720 Insurance</b>		Collection Agency	2,000
Medical	\$520,525	Ambulance Billing Supplies	700
Dental	41,155	Electronic Filing (Medicare)	500
Life	2,430	Respiratory Physicals	<u>1,500</u>
PSEBA Costs (2)	<u>39,700</u>		\$6,700
	\$603,810		
<b>721 IRMA</b>		<b>730 Rental &amp; User Fees</b>	
Annual Contribution	\$156,280	Lake County SRT Assessment	\$4,940
Deductible Expenses	<u>7,000</u>	MABAS Assessment	550
	\$163,280	Paramedic Fees	<u>6,000</u>
			\$11,490

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0603-FIRE-EMERGENCY SERVICES						
SALARIES & WAGES						
01-0603-1-701000	SALARIES-UNIFORMED FULL-TIME	2,539,770	2,812,930	3,199,060	3,176,770	3,263,430
01-0603-1-704000	SALARIES-DISPATCHERS	214,730	191,590	198,420	182,520	78,980
	SALARIES & WAGES	2,754,500	3,004,520	3,397,480	3,359,290	3,342,410
EMPLOYEE BENEFITS						
01-0603-2-720000	INSURANCE	514,380	558,400	616,450	616,450	603,810
01-0603-2-740000	SICK LEAVE BUYBACK				40,820	
01-0603-2-787000	EMPLOYER CONTRIB-FIRE PENSION	712,660	980,820	981,060	987,760	982,000
01-0603-2-789000	PAID ON CALL PENSIONS	3,150	3,500	3,150	3,150	3,150
01-0603-2-793000	EMPLOYER CONTRIBUTION IMRF	20,370	20,690	22,820	21,650	9,400
01-0603-2-794000	EMP CONTRIBUTION FICA/MEDICARE	45,880	47,940	56,400	53,910	48,070
	EMPLOYEE BENEFITS	1,296,440	1,611,350	1,679,880	1,723,740	1,646,430
CONTRACTUAL						
01-0603-3-705000	CONTRACTURAL SERVICES	706,490	548,430		44,500	162,760
01-0603-3-721000	INTERGOVMTAL RISK MGMT AGENCY	170,630	166,090	160,890	147,070	163,280
01-0603-3-728000	TECHNICAL SERVICES	4,180	18,760	16,650	16,460	6,700
01-0603-3-730000	RENTAL & USER FEES	8,820	9,520	10,770	10,770	11,490
	CONTRACTUAL	890,120	742,800	188,310	218,800	344,230
COMMODITIES						
01-0603-5-707000	FIREFIGHTER SUPPLIES	16,650	16,540	17,000	17,000	17,600
01-0603-5-723000	OFFICE SUPPLIES			200	200	200
01-0603-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	8,290	8,510	12,500	12,500	143,310
01-0603-5-799000	MISCELLANEOUS	740	70	1,000	1,000	1,000
	COMMODITIES	25,680	25,120	30,700	30,700	162,110
Totals for dept 0603-FIRE-EMERGENCY SERVICES		4,966,740	5,383,790	5,296,370	5,332,530	5,495,180

## FIRE – SUPPORT SERVICES

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
<u>Uniformed – Full-Time</u>			
Assistant Fire Chief	1 (30%)	1 (30%)	\$32,290
<b>Account Detail</b>			
<b>707 Firefighter Supplies</b>		<b>715 Maintenance Other Equipment</b>	
Fire Supplies	\$9,500	SCBA Maintenance	\$3,800
Turn Out Gear	<u>14,500</u>	Air Testing & Equipment	1,800
	\$24,000	Miscellaneous/Hazard Material	3,200
<b>712 Maintenance Building</b>		Saws and Tools	1,800
A/C Heating Maintenance	\$3,000	Cylinder Tests	<u>500</u>
Overhead Door Repair	3,000		\$11,100
Miscellaneous	6,000		
Station Furnishings	<u>6,500</u>		
	\$18,500	<b>752 Uniforms</b>	
<b>713 Maintenance Grounds</b>		Firefighters	\$14,500
Lawn Maintenance	\$3,750	Officers/Other	5,370
Snow Plowing	3,300	Badges/Class A Uniform	<u>1,000</u>
Landscaping	<u>1,000</u>		\$20,870
	\$8,050		

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0604-FIRE-SUPPORT SERVICES						
SALARIES & WAGES						
01-0604-1-701000	SALARIES-UNIFORMED FULL-TIME	29,270	29,880	31,500	34,230	32,290
	SALARIES & WAGES	29,270	29,880	31,500	34,230	32,290
EMPLOYEE BENEFITS						
01-0604-2-794000	EMP CONTRIBUTION FICA/MEDICARE	410	420	450	480	470
	EMPLOYEE BENEFITS	410	420	450	480	470
UTILITIES						
01-0604-4-709000	UTILITIES - STATION 3	23,810	25,530	25,000	24,500	25,000
	UTILITIES	23,810	25,530	25,000	24,500	25,000
COMMODITIES						
01-0604-5-706000	MATERIALS AND SUPPLIES	11,990	14,280	14,000	14,000	14,000
01-0604-5-707000	FIREFIGHTER SUPPLIES	16,930	15,460	23,400	23,400	24,000
01-0604-5-752000	UNIFORMS	13,330	43,340	20,870	20,870	20,870
01-0604-5-791000	VEHICLE REPLACEMENT FUND FEES	187,500	250,000	250,000	250,000	250,000
01-0604-5-799000	MISCELLANEOUS	90				
	COMMODITIES	229,840	323,080	308,270	308,270	308,870
REPAIRS & MAINTENANCE						
01-0604-7-712000	MAINTENANCE BUILDINGS	13,140	14,040	18,000	18,000	18,500
01-0604-7-713000	MAINTENANCE GROUNDS	6,390	5,930	7,550	7,550	8,050
01-0604-7-714000	MAINT MOTOR VEHICLE FEES	130,910	125,200	115,000	115,000	205,470
01-0604-7-715000	MAINTENANCE OTHER EQUIPMENT	9,380	10,100	11,100	11,100	11,100
	REPAIRS & MAINTENANCE	159,820	155,270	151,650	151,650	243,120
TRANSFERS						
01-0604-8-789000	TRF PUB BLDG IMPR FUND	15,000	15,000	15,000	15,000	15,000
	TRANSFERS	15,000	15,000	15,000	15,000	15,000
Totals for dept 0604-FIRE-SUPPORT SERVICES		458,150	549,180	531,870	534,130	624,750

## EMERGENCY MANAGEMENT AGENCY

Because of the possibility of a disaster occurring and its potential to affect the Village of Libertyville, an Emergency Management Agency (EMA) has been created to assist the Village of Libertyville with planning for, responding to, and recovering from a local disaster. Disasters may be Natural or Manmade and can disrupt the quality of life in a community within minutes.

The EMA acts as the command and resource center when a disaster is declared. The EMA, through training, prepares the Village Departments for a disaster response and recovery should it be needed. A local Disaster Plan is utilized to help guide departments in this process.

The EMA also works closely with County, State and Federal agencies to assure readiness. The EMA also promotes business continuity to assist local businesses with preparedness and recovery in the event there is a disaster.

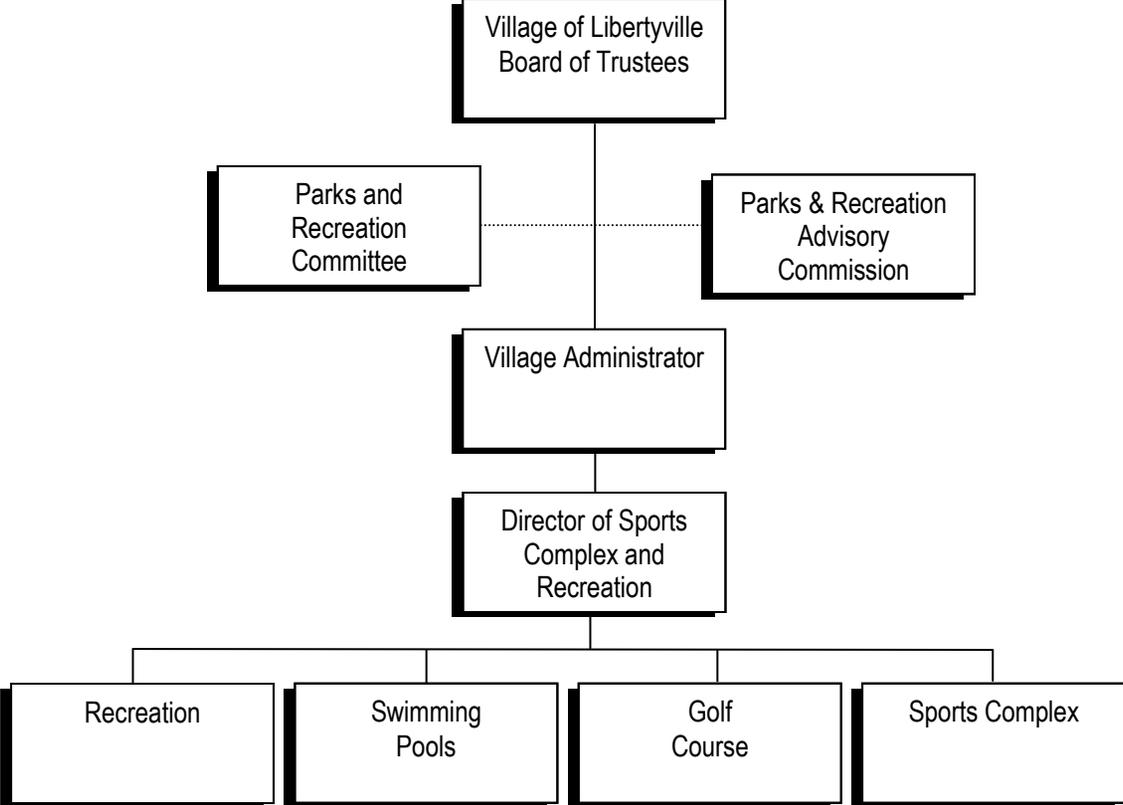
### DEPARTMENT SUMMARY

	2009-10	2010-11	2011-12	2011-12	2012-13
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
SALARIES & WAGES	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
CONTRACTUAL	0	0	0	0	0
UTILITIES	1,520	980	1,200	1,200	1,200
COMMODITIES	3,510	3,180	1,100	3,310	5,050
CAPITAL	0	0	11,500	35,170	1,000
REPAIRS & MAINTENANCE	1,280	3,790	8,800	8,730	3,050
TRANSFERS	0	0	0	0	0
DEBT	0	0	0	0	0
TOTAL	6,310	7,950	22,600	48,410	10,300

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 1000-EMERGENCY MANAGEMENT AGENCY						
UTILITIES						
01-1000-4-708000	ELECTRICITY	180	180	200	200	200
01-1000-4-710000	TELEPHONE	1,340	800	1,000	1,000	1,000
	UTILITIES	1,520	980	1,200	1,200	1,200
COMMODITIES						
01-1000-5-706000	MATERIALS AND SUPPLIES			50		
01-1000-5-717000	COMPUTER EQUIPMENT & SUPPLIES		70	300	300	300
01-1000-5-723000	OFFICE SUPPLIES			100	100	100
01-1000-5-724000	PUBLIC EDUCATION	3,510	3,050		2,260	4,000
01-1000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES		60	650	650	650
	COMMODITIES	3,510	3,180	1,100	3,310	5,050
CAPITAL						
01-1000-6-790000	CAPITAL OUTLAYS			11,500	35,170	1,000
	CAPITAL			11,500	35,170	1,000
REPAIRS & MAINTENANCE						
01-1000-7-715000	MAINTENANCE OTHER EQUIPMENT	1,280	3,790	8,800	8,730	3,050
	REPAIRS & MAINTENANCE	1,280	3,790	8,800	8,730	3,050
Totals for dept 1000-EMERGENCY MANAGEMENT AGENCY		6,310	7,950	22,600	48,410	10,300

# **RECREATION DEPARTMENT**

# Recreation Department



## **RECREATION DEPARTMENT**

The goal of the Recreation Department is to supply and promote exceptional facilities, programs and services that provide personal, social, environmental and economic benefits to all Libertyville residents. In total the Department has 5 full time employees and over 400 part time and seasonal employees. The Recreation Division has four program components including recreation programs, pools, golf course and the sports complex.

### **2011-12 Goals**

1. **Improve Operations.** By increasing the daily observation and review of our operations, having the ability to make instant adjustments, we were able to improve our overall operations. Keeping a close eye on the management, operations, customer service and the details of how we run our business, helped us improve the overall quality of experience for our customers. Weekly Staff meetings provided an opportunity to share improvements and implement new or long range action plans.
2. **Facilities.** Maintaining the quality, standards, service and reputation of our facilities was challenging, yet was accomplished in many ways through an experienced Staff, team effort, and through a pro-active-regular-creative maintenance due to day-to-day diligence, and improved communication within the Department and inter-department (ex: Public Works).
3. **Outreach.** Good teamwork was developed and information sharing was improved with the many working bodies (Parks & Recreation Advisory Commission, Parks & Recreation Committee, Village Board, and Village residents) that provide input and direction to the Department. Marketing and publicity of our programs produced good and positive exposure to the programs we offer, helping our awareness and general outreach.
4. **Review Current Offerings.** This area is a perpetual business focus, and all of our Recreational programs, activities, and events were reviewed as we strive to improve our program offerings. Gaining deeper input from Supervisors, front line employees and reaching out to our customers gave us more and better input to make improvements and changes.
5. **New Programming.** On-going review, with some programs revised and some new programs developed. Examples include tying in with instructors and trying some new programs, as well as helping our gaining access to Libertyville High School for our Dance Ensemble Recital and improving our annual HalloweenFest for kids.

### **2012-13 Goals**

1. **Improve Operations.** Continue to improve the day to day operation, image, customer service, and marketing of every program offered through the Recreation and Sports Complex Department.
2. **Fiscal Management.** Continue working to improve the financial viability of the Recreation programs, while still attaining quality and affordable programs for the residents of Libertyville, using prudent management to maximize revenues and conducting revenue/cost analysis of our programs.

3. Facilities. Keeping and maintaining the standards and reputation of our Libertyville Recreation Facilities through pro-active and regular maintenance, using the experience of the department staff and the available resources to accomplish this task. Update and prioritize capital needs.
4. Programming. Short and long range Game-Planning for all Recreational Programs (current as well as new programming) and their feasibility in the existing facilities in Libertyville; take good programs and make them great, boosting programs that need promotion, scraping outdated or underused programs that are not financially prudent or not in demand by the Libertyville residents, making our programs vibrant and relevant in the years ahead.
5. Outreach and Marketing. Continue to market and promote our Programs using a marketing mix of advertising, publicity and promotion to make our Residents and our visitors aware of programs and events we have to offer. Continue to work with the Parks & Recreation Committee, the Parks & Recreation Advisory Commission, Village Board, the Libertyville residents, visitors to Libertyville, and others to help our Department succeed in reaching our goals
6. Long Range Planning. Look at the long term feasibility of the facilities and infrastructure of all Recreation and Parks. In the event of opportunity or necessity, develop exit strategies (ex: Bolander Park Administrative offices/grounds, the Libertyville Golf Course at Riverside Park).

**Performance Data**

	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Actual 2010-11</b>	<b>Estimate 2011-12</b>	<b>Projected 2012-13</b>
<b><i>Output Measures</i></b>					
Rounds of Golf	5,344	3,692	3,509	4,214	4,900
Total Pool Usage	39,777	29,000	36,731	37,500	38,000
Swim Lesson Participants	2,191	1,909	2,137	1,975	2,300
Recreation Program Participants	19,192	16,495	16,700	16,609	16,700

DEPARTMENT SUMMARY

	2009-10	2010-11	2011-12	2011-12	2012-13
REVENUES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
RECREATION PROPERTY TAX	376,388	327,640	355,000	354,200	360,000
RECREATION FEES	708,329	761,950	712,500	740,000	750,000
RENTALS	11,181	9,440	10,000	11,000	10,000
PARKS/REC SCHOLARSHIPS & DONATIONS	14,700	18,450	16,000	13,850	14,000
TOTAL RECREATION	1,110,598	1,117,480	1,093,500	1,119,050	1,134,000
SWIMMING FEES (Passes, Daily, Lessons)	204,630	173,510	220,000	222,000	225,000
SWIMMING PROGRAMS	119,588	115,930	125,000	120,000	120,000
CONCESSIONS-POOLS	24,944	26,210	28,000	26,020	28,000
TOTAL POOL	349,162	315,650	373,000	368,020	373,000
GOLF RENTALS	1,382	1,270	1,500	1,560	1,600
GREENS FEES	41,724	43,800	55,000	40,920	52,600
PRO SHOP MERCHANDISE	517	290	500	290	100
TOTAL GOLF	43,623	45,360	57,000	42,770	54,300
SENIOR CENTER MEAL & TRIP FEES	22,052	19,640	22,000	18,600	20,000
SENIOR CENTER SPONSORSHIP	7,256	3,720	5,000	6,730	6,700
TOTAL SENIOR	29,308	23,360	27,000	25,330	26,700
TOTAL PARK & RECREATION	1,532,691	1,501,850	1,550,500	1,555,170	1,588,000
<b>EXPENDITURES</b>					
SALARIES & WAGES	722,840	697,560	667,950	639,340	656,940
EMPLOYEE BENEFITS	142,880	141,020	128,000	126,510	127,900
CONTRACTUAL	246,560	280,980	192,780	231,250	243,010
UTILITIES	96,600	76,410	86,340	83,620	72,640
COMMODITIES	153,600	144,670	149,560	144,960	146,640
CAPITAL	0	0	10,000	7,500	15,000
REPAIRS & MAINTENANCE	74,740	61,610	132,530	126,800	139,300
TRANSFERS	8,400,000	461,000	520,600	510,000	366,410
DEBT	0	0	0	0	0
TOTAL RECREATION EXPENSES	9,837,220	1,863,250	1,887,760	1,869,980	1,767,840
<b>PERSONNEL</b>					
<b>RECREATION</b>					
DIRECTOR OF RECREATION & SPORTS COMPLEX	1	1	1	1	1
RECREATION MANAGER	1	1	1	1	1
PARKS & RECREATION BUSINESS MANAGER	1	1	1	1	1
SECRETARY	1	1	1	1	1
<b>SPORTS COMPLEX</b>					
PARKS GROUNDS TECHNICIAN	2	2	0	0	0
PARKS FACILITY TECHNICIAN	2	2	2	2	2
PARKS GROUND ASSISTANT	1	1	1	1	1
RECREATION SUPERVISOR	5	5	4	4	4
TOTAL	14	14	11	11	11

## RECREATION

<b><u>Authorized Personnel</u></b>	<b><u>2011-12 Positions</u></b>	<b><u>2012-13 Positions</u></b>	<b><u>2012-13 Approved</u></b>
Director of Recreation and Sports Complex	1 (20%)	1 (20%)	\$20,080
Recreation Manager	1	1	61,900
Business Manager	1 (80%)	1 (80%)	60,260
Secretary	1	1	40,700
			<hr/>
			\$182,940

### **Salaries Tot Programs**

Pre-School Director		\$34,420
Part-Time Program		78,460
		<hr/>
		\$112,880

### **Salaries – Youth/Teen Program**

Day Camps		\$81,000
Teen Programs		13,400
Other		2,000
		<hr/>
		\$96,400

### **Salaries – Special/Cultural Events**

Dance Programs		\$30,000
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**Account Detail****706 Supplies – Tot Programs**

Kinder Korner	\$7,290
Pre-School Supplies	840
Adventure Camp	360
Safety Town	700
Sunshine Kids	510
Junior Counselor Uniforms	<u>500</u>
	\$10,200

**707 Supplies – Youth Program**

Day Camp	\$15,000
Teen Travelers	4,000
Ice Skating	800
Babysitting	2,300
Red Cross	1,000
Summer School Bus	<u>3,500</u>
	\$26,600

**712 Maintenance of Building**

Custodial Services	\$16,500
Fire Extinguisher	600
Paper Products	1,200
Miscellaneous	<u>4,650</u>
	\$22,950

**713 Independent Contractors**

Karate	\$52,000
Tennis	40,000
Lacrosse	22,200
Ice Skating	11,000
Gymnastics	6,500
Miscellaneous	<u>23,300</u>
	\$155,000

**716 Cultural Arts**

Dance Recital/Costumes	\$6,000
Theater	1,500
Miscellaneous	500
Competition Fees	<u>1,000</u>
	\$9,000

**720 Insurance**

Medical	\$39,380
Dental	2,880
Life	<u>280</u>
	\$42,540

**721 IRMA**

Annual Contribution	\$31,180
Deductible Expenses	<u>2,000</u>
	\$33,180

**722 Seasonal Brochures**

Brochure Printing	\$18,000
Postage	7,000
Flyers	<u>2,000</u>
	\$27,000

**726 Travel/Training/Dues/Subscr**

Subscriptions	\$200
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GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0702-RECREATION						
SALARIES & WAGES						
01-0702-1-701000	SALARIES - STAFF	177,780	169,660	178,250	180,030	182,940
01-0702-1-702000	SALARIES - TOT PROGRAMS	120,710	116,980	121,260	104,820	112,880
01-0702-1-703000	SALARIES - YOUTH PROGRAMS	90,020	93,280	94,000	94,470	96,400
01-0702-1-705000	SALARIES - SPECIAL EVENTS	29,680	26,450	30,000	29,500	30,000
	SALARIES & WAGES	418,190	406,370	423,510	408,820	422,220
EMPLOYEE BENEFITS						
01-0702-2-720000	INSURANCE	54,260	53,920	43,280	43,280	42,540
01-0702-2-793000	EMPLOYER CONTRIBUTION IMRF	21,630	23,350	25,100	25,100	25,900
01-0702-2-794000	EMP CONTRIBUTION FICA/MEDICARE	31,640	30,660	32,400	32,400	32,290
	EMPLOYEE BENEFITS	107,530	107,930	100,780	100,780	100,730
CONTRACTUAL						
01-0702-3-713000	INDEPENDENT CONTRACTOR	156,870	192,610	104,700	152,100	155,000
01-0702-3-721000	INTERGOVMTAL RISK MGMT AGENCY	34,240	34,320	32,700	30,350	33,180
01-0702-3-742000	COPY MACHINE LEASE	3,270	3,320	3,800	3,200	2,720
	CONTRACTUAL	194,380	230,250	141,200	185,650	190,900
UTILITIES						
01-0702-4-708000	ELECTRICITY	35,390	27,480	30,000	30,840	31,000
01-0702-4-709000	NORTH SHORE GAS	1,790	1,640	2,500	1,700	1,800
01-0702-4-710000	TELEPHONE	5,250	4,630	5,500	5,500	5,000
	UTILITIES	42,430	33,750	38,000	38,040	37,800
COMMODITIES						
01-0702-5-706000	SUPPL & EXP - TOT PROGRAMS	9,110	9,670	11,000	10,050	10,200
01-0702-5-707000	SUPPL & EXP-YOUTH PROGRAMS	24,970	23,860	26,600	26,760	26,600
01-0702-5-716000	CULTURAL ARTS EXPENSES	10,930	9,820	9,000	9,000	9,000
01-0702-5-722000	SEASONAL BROCHURES	30,520	25,640	28,100	26,150	27,000
01-0702-5-723000	OFFICE SUPPLIES	5,040	5,020	5,600	5,450	5,800
01-0702-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	510	380	590	180	200
01-0702-5-732000	SUPPLIES & EXP -SPC EVNT FMLY	3,200	4,280	5,200	5,130	4,950
01-0702-5-736000	CREDIT CARD BANK FEE	18,180	18,010	19,000	18,370	19,000
01-0702-5-750000	REFUNDS	(490)	(440)			
01-0702-5-761000	BAD DEBT EXPENSE	2,820	1,270			
01-0702-5-788000	CASH SHORT	140	120			
01-0702-5-791000	TRANSFER VEHICLE REPLACEMENT	1,780				
01-0702-5-799000	MISCELLANEOUS	960	3,490	2,500	2,500	2,500
	COMMODITIES	107,670	101,120	107,590	103,590	105,250
REPAIRS & MAINTENANCE						
01-0702-7-712000	MAINTENANCE BUILDING	25,430	23,030	20,000	22,020	22,950
01-0702-7-714000	MAINT MOTOR VEHICLE FEES	3,800	1,000	3,580	1,750	1,900
	REPAIRS & MAINTENANCE	29,230	24,030	23,580	23,770	24,850
TRANSFERS						
01-0702-8-787000	TRANSFER BUILDING IMPR FUND	5,000	5,000	5,000	5,000	5,000
01-0702-8-788000	TRANSFER SPORTS COMPLEX-DEBT	8,395,000	456,000	515,600	505,000	361,410
	TRANSFERS	8,400,000	461,000	520,600	510,000	366,410
Totals for dept 0702-RECREATION		9,299,430	1,364,450	1,355,260	1,370,650	1,248,160



GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0703-SWIMMING POOL OPERATIONS						
SALARIES & WAGES						
01-0703-1-701000	SALARIES - ADMINISTRATIVE	31,450	29,600	31,600	31,920	32,500
01-0703-1-702000	SALARIES - CONCESSIONS	6,130	6,580	6,300	6,850	6,470
01-0703-1-703000	SALARIES - PUBLIC SWIM	103,910	106,560	112,500	108,710	110,000
01-0703-1-704000	SALARIES - SWIM LESSONS	56,570	48,780	53,000	42,960	44,000
	SALARIES & WAGES	198,060	191,520	203,400	190,440	192,970
EMPLOYEE BENEFITS						
01-0703-2-793000	EMPLOYER CONTRIBUTION IMRF	3,120	3,290	3,630	3,630	3,850
01-0703-2-794000	EMP CONTRIBUTION FICA/MEDICARE	15,020	14,500	15,330	15,330	15,990
	EMPLOYEE BENEFITS	18,140	17,790	18,960	18,960	19,840
CONTRACTUAL						
01-0703-3-721000	INTERGOVMTAL RISK MGMT AGENCY	17,120	17,690	18,070	15,750	18,330
01-0703-3-742000	COPY MACHINE LEASE	350	550	450	200	450
	CONTRACTUAL	17,470	18,240	18,520	15,950	18,780
UTILITIES						
01-0703-4-708000	ELECTRICITY	29,460	29,020	28,000	27,990	16,500
01-0703-4-709000	NORTH SHORE GAS	22,320	11,310	18,000	15,000	16,000
01-0703-4-710000	TELEPHONE	660	2,110	2,100	2,350	2,100
	UTILITIES	52,440	42,440	48,100	45,340	34,600
COMMODITIES						
01-0703-5-705000	SUPPLIES - SWIM LESSONS	1,620	1,560	1,800	1,500	1,800
01-0703-5-706000	MATERIALS AND SUPPLIES	3,820	2,670	3,000	2,940	4,000
01-0703-5-707000	SUPPLIES - MAINTENANCE	530	30	450	450	450
01-0703-5-723000	OFFICE SUPPLIES	80	210	150	290	150
01-0703-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	760	740	950	750	950
01-0703-5-730000	EQUIPMENT RENTAL	400				
01-0703-5-732000	CONCESSION EXPENSE	11,900	12,830	13,000	13,390	11,500
01-0703-5-734000	SPECIAL EVENTS	780	370	300	20	300
01-0703-5-752000	UNIFORMS	7,150	5,930	7,000	6,400	7,000
01-0703-5-799000	MISCELLANEOUS	2,110	1,910	2,150	1,770	2,000
	COMMODITIES	29,150	26,250	28,800	27,510	28,150
CAPITAL						
01-0703-6-790000	CAPITAL OUTLAYS			10,000	7,500	15,000
	CAPITAL			10,000	7,500	15,000
REPAIRS & MAINTENANCE						
01-0703-7-712000	MAINTENANCE BUILDING	5,800	5,890	4,850	4,800	4,850
01-0703-7-716000	MAINTENANCE POOLS	17,460	17,610	18,300	18,300	18,400
	REPAIRS & MAINTENANCE	23,260	23,500	23,150	23,100	23,250
Totals for dept 0703-SWIMMING POOL OPERATIONS		338,520	319,740	350,930	328,800	332,590

RECREATION – LIBERTYVILLE GOLF COURSE

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
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Pro Shop

Pro Shop Workers			\$12,960
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Maintenance

Ground Maintenance Supervisor	1 (11%)	1 (11%)	\$8,080
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**Account Detail**

**713 Maintenance Grounds**

Contract Maintenance	\$88,330
Additional Mowing	1,500
Snow Mold and Flight Control	<u>1,200</u>
	\$91,030

**721 IRMA**

Annual Contribution	\$17,330
Deductible Losses	<u>1,000</u>
	\$18,330

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0704-RIVERSIDE PARK GOLF COURSE						
SALARIES & WAGES						
01-0704-1-702000	SALARIES - PRO SHOP	15,470	19,420	7,880	11,760	12,960
01-0704-1-703000	SALARIES - MAINTENANCE	62,210	58,060	12,960	7,920	8,080
	SALARIES & WAGES	77,680	77,480	20,840	19,680	21,040
EMPLOYEE BENEFITS						
01-0704-2-747000	UNEMPLOYMENT INS	1,090		2,000		
01-0704-2-793000	EMPLOYER CONTRIBUTION IMRF	5,540	6,340	600	1,040	1,680
01-0704-2-794000	EMP CONTRIBUTION FICA/MEDICARE	5,820	5,780	1,830	1,830	1,610
	EMPLOYEE BENEFITS	12,450	12,120	4,430	2,870	3,290
CONTRACTUAL						
01-0704-3-721000	INTERGOVMTAL RISK MGMT AGENCY	17,120	17,690	18,060	15,750	18,330
	CONTRACTUAL	17,120	17,690	18,060	15,750	18,330
UTILITIES						
01-0704-4-710000	TELEPHONE	1,510				
	UTILITIES	1,510				
COMMODITIES						
01-0704-5-706000	MATERIALS AND SUPPLIES	360	40	250	250	250
01-0704-5-733000	GOLF COURSE SUPPLIES	510	640	1,180	1,000	900
01-0704-5-734000	SPECIAL EVENTS	50				250
01-0704-5-791000	VEHICLE REPLACEMENT FUND FEES	3,750	5,000			
01-0704-5-799000	MISCELLANEOUS	70	20	40	40	40
	COMMODITIES	4,740	5,700	1,470	1,290	1,440
REPAIRS & MAINTENANCE						
01-0704-7-712000	MAINTENANCE BUILDING	720		170	180	170
01-0704-7-713000	MAINTENANCE GROUNDS	13,150	8,210	85,630	79,700	91,030
01-0704-7-714000	MAINTENANCE VEHICLES	3,820	1,450			
01-0704-7-715000	MAINTENANCE OTHER EQUIPMENT	4,560	4,420		50	
	REPAIRS & MAINTENANCE	22,250	14,080	85,800	79,930	91,200
Totals for dept 0704-RIVERSIDE PARK GOLF COURSE		135,750	127,070	130,600	119,520	135,300

RECREATION – SENIOR PROGRAMS

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
Part-Time Senior Coordinator			\$20,710
<b>Account Detail</b>			
<b>713 Contractual Services</b>			
Catered Lunches	\$15,000		
<b>714 Senior Trips</b>			
Theater	\$5,250		
Trips	<u>1,050</u>		
	\$6,300		

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 0705-SENIOR PROGRAMS						
SALARIES & WAGES						
01-0705-1-701000	SALARIES	28,910	22,190	20,200	20,400	20,710
	SALARIES & WAGES	28,910	22,190	20,200	20,400	20,710
EMPLOYEE BENEFITS						
01-0705-2-793000	EMPLOYER CONTRIBUTION IMRF	2,550	1,480	2,300	2,350	2,460
01-0705-2-794000	EMPLOYER CONTRIBUTION FICA/MED	2,210	1,700	1,530	1,550	1,580
	EMPLOYEE BENEFITS	4,760	3,180	3,830	3,900	4,040
CONTRACTUAL						
01-0705-3-713000	CONTRACTUAL SERVICES	17,590	14,800	15,000	13,900	15,000
	CONTRACTUAL	17,590	14,800	15,000	13,900	15,000
UTILITIES						
01-0705-4-709000	UTILITIES	220	220	240	240	240
	UTILITIES	220	220	240	240	240
COMMODITIES						
01-0705-5-706000	PROGRAM MATERIALS AND SUPPLIES	5,220	5,370	4,000	4,200	4,000
01-0705-5-707000	MEAL SUPPLIES	1,150	1,530	1,400	1,570	1,500
01-0705-5-714000	SENIOR TRIPS	5,670	4,350	6,300	6,800	6,300
01-0705-5-732000	SPECIAL EVENTS		350			
	COMMODITIES	12,040	11,600	11,700	12,570	11,800
Totals for dept 0705-SENIOR PROGRAMS		63,520	51,990	50,970	51,010	51,790



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET  
GENERAL FUND SUMMARY

	2009-10	2010-11	2011-12	2011-12	2012-13
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED
<b>REVENUES</b>					
PROPERTY TAXES	5,493,335	5,575,400	5,756,800	5,763,210	5,889,000
OTHER TAXES	658,802	2,491,600	2,112,000	2,486,000	1,829,600
LICENSES & PERMITS	1,250,180	860,840	708,000	807,500	791,000
INTERGOVERNMENTAL	7,328,433	7,908,140	7,737,500	8,001,940	8,071,790
CHARGES FOR SERVICES	5,553,603	6,026,700	6,235,570	6,519,080	6,386,000
FINES & FORFEITURES	271,978	426,110	388,000	545,000	404,500
INTEREST	64,914	4,830	1,500	2,800	2,000
MISCELLANEOUS	173,705	448,880	274,000	352,040	288,320
TRANSFERS	550,000	40,000	0	0	0
TOTAL REVENUES	21,344,950	23,782,500	23,213,370	24,477,570	23,662,210
<b>EXPENDITURES</b>					
LEGISLATIVE BOARDS	122,540	86,450	91,200	95,950	90,230
ADMINISTRATION	1,203,450	1,094,170	1,137,780	1,156,970	1,159,760
LEGAL	416,650	441,130	357,000	453,200	364,000
PUBLIC BUILDINGS	200,610	115,800	93,490	78,890	81,850
COMMUNITY ORGANIZATIONS	184,790	188,350	195,200	184,750	188,000
COMMUNITY DEVELOPMENT	1,327,110	1,240,900	1,328,830	1,301,980	1,340,370
CENTRAL BUSINESS DIST PARKING	14,430	34,990	29,900	20,920	25,090
PUBLIC WORKS	3,357,300	3,251,550	3,273,160	3,231,980	3,523,280
POLICE	7,007,590	7,061,180	7,210,040	7,165,700	7,593,270
FIRE	5,884,350	6,338,800	6,272,060	6,279,470	6,533,400
EMERGENCY MANAGEMENT AGENCY	6,310	7,950	22,600	48,410	10,300
RECREATION <sup>(1)</sup>	9,837,220	1,863,250	1,887,760	1,869,980	1,767,840
CONTINGENCY	0	0	0	0	0
TOTAL EXPENDITURES	29,562,350	21,724,520	21,899,020	21,888,200	22,677,390
NET INCOME / (LOSS) <sup>(1)</sup>	(8,217,400)	2,057,980	1,314,350	2,589,370	984,820
BEGINNING BALANCE MAY 1	10,380,850	2,163,450	4,221,430	4,221,430	6,810,800
ENDING BALANCE APRIL 30	2,163,450	4,221,430	5,535,780	6,810,800	7,795,620

<sup>(1)</sup> Includes \$8,410,020 transfer to the Sports Complex fund in 09-10 and \$355,000 in 2010-11 and and 515,600 in 2011-12



## *Special Revenue Funds*

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The following funds are currently established:

**Concord Special Service Area**  
**Emergency Telephone System Fund**  
**Fire Fund**  
**Foreign Fire Insurance Tax Fund**  
**Timber Creek Special Service Area**  
**Motor Fuel Tax Fund**  
**Hotel-Motel Tax Fund**  
**Commuter Parking Fund**

## **CONCORD SPECIAL SERVICE AREA**

Established in 1997, the Concord SSA was created for the operation, upkeep, maintenance repair and renewal of the storm water detention facility and associated landscaping, the public directional sign, and the perimeter landscape screening and fencing. Property taxes are serviced on a per lot basis and are evenly assessed over the ninety lots in the subdivision.

**Account Detail**

**780 Retention Pond Maintenance**

Pond Maintenance (1/2 of cost)	\$2,200
Electric	1,200
Aerator Maintenance	1,200
Topo & Sediment Analysis	<u>500</u>
	\$5,100

**781 Landscape Maintenance**

Mowing	\$11,070
Plant Replacement	400
Miscellaneous	<u>450</u>
	\$11,920

**799 Miscellaneous**

Fence Repairs	\$4,000
Miscellaneous	<u>2,000</u>
	\$6,000

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 02 - CONCORD SPECIAL SERVICE AREA						
ESTIMATED REVENUES						
02-0000-0-601000	PROPERTY TAXES	21,410	22,230	22,230	22,230	24,120
		21,410	22,230	22,230	22,230	24,120
Totals for		21,410	22,230	22,230	22,230	24,120
TOTAL ESTIMATED REVENUES		21,410	22,230	22,230	22,230	24,120
EXPENDITURES						
02-0000-0-728000	ADMINISTRATION FEES			1,000	1,000	1,000
02-0000-0-780000	RETENTION POND MAINT	8,790	6,100	5,300	4,220	5,100
02-0000-0-781000	LANDSCAPING	11,610	12,560	11,900	11,860	11,920
02-0000-0-799000	MISCELLANEOUS EXPENSE	3,320	12,110	6,000	6,000	6,000
		23,720	30,770	24,200	23,080	24,020
Totals for		23,720	30,770	24,200	23,080	24,020
TOTAL EXPENDITURES		23,720	30,770	24,200	23,080	24,020
NET OF REVENUES/EXPENDITURES - FUND 02		(2,310)	(8,540)	(1,970)	(850)	100
BEGINNING FUND BALANCE		35,910	33,610	25,060	25,060	24,210
ENDING FUND BALANCE		33,600	25,070	23,090	24,210	24,310



## EMERGENCY TELEPHONE SYSTEM BOARD – 9-1-1

The Libertyville Emergency Telephone System Board (ETSB) was created to plan, coordinate, and administer the installation, upgrading and maintenance of an Enhanced 9-1-1 telephone and communications system. Enhanced 9-1-1 operations were initiated in 1991, and an upgraded system was installed in 2003. The ETSB consists of six (6) members: Village Trustee, Police & Fire Chiefs, Deputy Police Chief, Assistant Fire Chief, and Communications Supervisor.

Funds supporting 9-1-1 capabilities are received through telephone service surcharges. The process of establishing surcharges is governed by State law and is overseen by the Illinois Commerce Commission. Telephone companies providing land telephone lines in Libertyville charge \$0.75 per line per month, and retain \$0.03 for their administrative purposes. Surcharges on wireless telephones are based on the billing address of the wireless customer, and services bill to Libertyville addresses are charged \$0.75 per month to support 9-1-1 service. Wireless surcharges are collected by the State of Illinois, who retains \$0.03 for administration of the collection and distribution process. Wireless service providers are eligible for up to \$0.24 of each surcharge, and the remaining \$0.48 is distributed to the Libertyville ETSB.

### 2011-12 Goals

1. Mobile Data Computers. ETSB began the deployment of mobile data computers (MDC's) in Fire vehicles.
2. Portable Radios. ETSB has supported and made significant progress in the transition to narrow banding.

### 2012-13 Goals

1. Mobile Data Computers. ETSB will continue the deployment of mobile data computers (MDC's) in Fire vehicles.
2. 911 Surcharge Legislation. ETSB will continue to support statewide efforts to update the 9-1-1 surcharge legislation.
3. Radio Narrow Banding. ETSB will complete the transition to narrow band capable radio equipment.

### Performance Data

	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimate 2011-12	% +/-
<b><i>Output Measures</i></b>					
Communications Center Total Calls	96,973	98,045	91,332	75,075	- 17.8%
9-1-1 Landline Calls	5,363	5,028	4,161	4,304	3.45%
9-1-1 Wireless Calls	4,059	4,393	4,692	5,558	18.5%
- Total 9-1-1 Calls	9,422	9,421	8,853	9,862	11.4%
Police Incidents Dispatched	24,305	24,090	23,117	27,886	20.6%
Fire Incidents Dispatched	3,926	3,691	3,764	3,769	0.15%

EMERGENCY TELEPHONE SYSTEM BOARD – 9-1-1

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
Telecommunicator/Records Supervisor	1 (85%)	1 (15%)	\$14,140
 <b>Account Detail</b>			
<b>705 Contractual Services</b>		<b>728 Technical Services</b>	
County Datacom Changes	\$1,050	Weather Monitoring	500
Enroute Cad Support	3,760	Miscellaneous	<u>1,000</u>
MDC Wireless	10,950		\$1,500
Dispatch Contract	<u>100,000</u>	<b>726 Travel, Training and Dues</b>	
	\$115,760	Dues	\$300
<b>715 Maintenance Other Equipment</b>		Training	2,000
MDC Maintenance	\$500	911 Training/Symposiums	<u>250</u>
Other Maintenance	7,500		\$2,550
UPS Maintenance	3,500	<b>790 Capital Outlay</b>	
Police Radio Network	<u>29,000</u>	Police/Fire Mobile Radios	\$2,000
	\$40,500	Pager/Radio Replacement	15,000
<b>716 Maintenance 911 Equipment</b>		Mobile Data computer	
Radio Maintenance (Police & Fire)	\$7,000	Replacements (4)	10,000
Emergency Notification	5,000	Consolidation Contingency	<u>40,000</u>
Motorola Maintenance	8,070		\$67,000
Router Maintenance	4,000		
Leads Circuits	<u>8,650</u>		
	\$32,720		

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 03 - EMERGENCY TELEPHONE SYSTEM 911						
ESTIMATED REVENUES						
03-0000-0-623000	TELEPHONE SURCHARGE	156,990	151,170	137,000	145,530	140,000
03-0000-0-624000	WIRELESS TELEPHONE SURCHARGE	156,420	158,890	150,000	160,000	155,000
03-0000-0-690000	INTEREST REVENUE	440	980			
03-0000-0-699000	MISCELLANEOUS REVENUES	1,600				
TOTAL ESTIMATED REVENUES		315,450	311,040	287,000	305,530	295,000
EXPENDITURES						
SALARIES & WAGES						
03-0000-1-701000	SALARIES	87,130	84,320	78,160	78,940	14,140
	SALARIES & WAGES	87,130	84,320	78,160	78,940	14,140
EMPLOYEE BENEFITS						
03-0000-2-720000	INSURANCE	6,610	6,520	6,850	6,850	
03-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	8,640	9,400	8,990	8,990	1,680
03-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	6,620	6,410	5,980	5,980	1,080
	EMPLOYEE BENEFITS	21,870	22,330	21,820	21,820	2,760
CONTRACTUAL						
03-0000-3-705000	CONTRACTUAL SERVICES					115,760
03-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	12,840	13,260	12,800	11,810	13,000
03-0000-3-728000	TECHNICAL SERVICES	1,950	1,720	3,000	3,500	1,500
	CONTRACTUAL	14,790	14,980	15,800	15,310	130,260
UTILITIES						
03-0000-4-710000	TELEPHONE	62,550	61,750	46,000	46,000	11,500
	UTILITIES	62,550	61,750	46,000	46,000	11,500
COMMODITIES						
03-0000-5-706000	MATERIALS & SUPPLIES	320	40	500	500	500
03-0000-5-717000	COMPUTER EQUIPMENT/SUPPLIES	2,530	3,340	4,000	3,000	1,000
03-0000-5-723000	OFFICE SUPPLIES	240		300	300	300
03-0000-5-726000	TRAVEL, TRAIN, SUBSCRIPT, DUES	690	750	3,800	2,500	2,550
03-0000-5-752000	UNIFORMS	960	910	1,000	750	
	COMMODITIES	4,740	5,040	9,600	7,050	4,350
CAPITAL						
03-0000-6-790000	CAPITAL OUTLAY	21,670	31,000	21,000	21,000	67,000
03-0000-6-792000	COMPUTER AIDED DISPATCH EQUIP	22,680	28,410	38,980	38,980	
	CAPITAL	44,350	59,410	59,980	59,980	67,000
REPAIRS & MAINTENANCE						
03-0000-7-715000	MAINTENANCE OF OTHER EQUIPMENT	11,080	6,450	29,750	29,750	40,500
03-0000-7-716000	MAINTENANCE OF 911 EQUIPMENT	65,820	62,030	60,000		32,720
	REPAIRS & MAINTENANCE	76,900	68,480	89,750	29,750	73,220
TOTAL EXPENDITURES		312,330	316,310	321,110	258,850	303,230
NET OF REVENUES/EXPENDITURES - FUND 03		3,120	(5,270)	(34,110)	46,680	(8,230)
BEGINNING FUND BALANCE		299,050	302,160	296,890	296,890	343,570
ENDING FUND BALANCE		302,170	296,890	262,780	343,570	335,340

## **FIRE FUND**

This fund was established in 2009 to account for the assets and expenses of the Former Volunteer Firemen's Association. This fund operates the soda machines at the fire stations and the revenue is used to maintain an antique fire truck used for parades and other activities.

### **Account Detail**

#### **799 Maintenance**

EMS Patient Reporting System	\$16,000
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GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 04 - FIRE FUND						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
04-0000-5-632000	DONATIONS	4,540	12,340	2,000	1,000	2,000
04-0000-5-642000	SODA MACHINE REVENUE	2,040	1,150	2,000	2,000	2,000
	CHARGES FOR SERVICES	6,580	13,490	4,000	3,000	4,000
TOTAL ESTIMATED REVENUES		6,580	13,490	4,000	3,000	4,000
EXPENDITURES						
COMMODITIES						
04-0000-5-725000	SODA PURCHASE	2,470	1,210	2,000	2,000	2,000
04-0000-5-726000	ANTIQUE FIRE TRUCK REPAIRS		590	2,000	400	1,000
04-0000-5-799000	MISCELLANEOUS	3,950	6,820	6,000	1,500	16,000
	COMMODITIES	6,420	8,620	10,000	3,900	19,000
TOTAL EXPENDITURES		6,420	8,620	10,000	3,900	19,000
NET OF REVENUES/EXPENDITURES - FUND 04		160	4,870	(6,000)	(900)	(15,000)
BEGINNING FUND BALANCE		26,330	26,500	31,380	31,380	30,480
ENDING FUND BALANCE		26,490	31,370	25,380	30,480	15,480

## **FOREIGN FIRE INSURANCE TAX FUND**

This fund was established to account for the receipt and expenditure of the foreign fire insurance tax. The foreign fire insurance tax is a 2% tax on every insurance company, not incorporated under the laws of Illinois, that is engaged in placing fire insurance in the Village. State statute (65 ILCS 5/11-10-1) requires the Village to turn the tax over to the foreign fire department treasurer expressly for maintenance and purchase of firefighting and emergency medical equipment.

### **Account Detail**

<b>790</b>	<b>Firefighting/Emergency Medical Equipment</b>	
	EMS Equipment	\$20,000
	Firefighting Equipment	20,000
	SRT	5,000
	Pub Ed Materials	5,000
	Exercise Equipment	5,000
	EMS Compartment	4,000
	Video Conferencing	15,000
	Miscellaneous	<u>1,000</u>
		\$75,000

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 05 - FOREIGN FIRE INSURANCE TAX						
ESTIMATED REVENUES						
05-0000-0-617000	FOREIGN FIRE TAX	38,400	49,130	40,000	40,920	41,000
		<u>38,400</u>	<u>49,130</u>	<u>40,000</u>	<u>40,920</u>	<u>41,000</u>
TOTAL ESTIMATED REVENUES		38,400	49,130	40,000	40,920	41,000
EXPENDITURES						
05-0000-0-790000	FIRE FIGHTING/EMER MED EQUIP	27,120	10,980	40,000	37,000	75,000
05-0000-0-798000	TRANSFER TO GENERAL		40,000			
		<u>27,120</u>	<u>50,980</u>	<u>40,000</u>	<u>37,000</u>	<u>75,000</u>
TOTAL EXPENDITURES		27,120	50,980	40,000	37,000	75,000
NET OF REVENUES/EXPENDITURES - FUND 05		11,280	(1,850)		3,920	(34,000)
BEGINNING FUND BALANCE		<u>42,330</u>	<u>53,610</u>	<u>51,760</u>	<u>51,760</u>	<u>55,680</u>
ENDING FUND BALANCE		53,610	51,760	51,760	55,680	21,680

**TIMBER CREEK SPECIAL SERVICE AREA**

Established in 1994, the Timber Creek SSA was created for the operation, upkeep, maintenance repair and renewal of the monument style entrance sign, the stormwater retention basins and various common areas. In 1997, the SSA was enlarged to include the maintenance of the land within the IL137 right way.

**Account Detail**

**780 Retention Pond Maintenance**

Pond Maintenance	\$4,000
Miscellaneous	1,000
Topo Sediments Analysis	<u>1,500</u>
	\$6,500

**781 Landscape Maintenance**

Maintenance 1,248 x 8	\$7,890
Plant Material Replacement	1,330
Watering	<u>1,000</u>
	\$10,220

**799 Miscellaneous**

Miscellaneous Repairs and Reserve	\$5,000
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GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 06 - TIM/CREEK SPECIAL SERVICE AREA						
ESTIMATED REVENUES						
06-0000-0-601000	PROPERTY TAXES	23,890	21,900	21,100	21,200	19,800
		<u>23,890</u>	<u>21,900</u>	<u>21,100</u>	<u>21,200</u>	<u>19,800</u>
TOTAL ESTIMATED REVENUES		23,890	21,900	21,100	21,200	19,800
EXPENDITURES						
06-0000-0-728000	ADMINISTRATION FEES			1,000	1,000	1,000
06-0000-0-780000	RETENTION POND MAINT	3,600	3,600	4,200	4,600	6,500
06-0000-0-781000	LANDSCAPING	10,460	8,270	10,600	10,220	10,220
06-0000-0-799000	MISCELLANEOUS		2,120	4,000	4,000	5,000
		<u>14,060</u>	<u>13,990</u>	<u>19,800</u>	<u>19,820</u>	<u>22,720</u>
TOTAL EXPENDITURES		14,060	13,990	19,800	19,820	22,720
NET OF REVENUES/EXPENDITURES - FUND 06		9,830	7,910	1,300	1,380	(2,920)
BEGINNING FUND BALANCE		<u>28,480</u>	<u>38,310</u>	<u>46,210</u>	<u>46,210</u>	<u>47,590</u>
ENDING FUND BALANCE		38,310	46,220	47,510	47,590	44,670

## **MOTOR FUEL TAX**

This fund has been established to keep an accounting of revenues and expenses associated with the Motor Fuel Tax. This tax is collected by the State of Illinois on the sale of gasoline (19 cents per gallon.) A portion of the tax is distributed to municipalities, by the State, on the basis of population. Various roadway and bridge projects are completed with the use of motor fuel tax revenues.

### **Account Detail**

#### **716 Maintain Streets and Alleys**

Crack Sealing	\$50,000
Opticom Maintenance	5,100
Thermoplastic Striping	<u>20,000</u>
	\$75,100

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 07 - MOTOR FUEL TAX FUND						
ESTIMATED REVENUES						
07-0000-0-624000	MOTOR FUEL TAX	533,580	624,920	543,000	595,000	505,000
07-0000-0-690000	INTEREST REVENUE	210	450	500	150	100
		<u>533,790</u>	<u>625,370</u>	<u>543,500</u>	<u>595,150</u>	<u>505,100</u>
TOTAL ESTIMATED REVENUES		533,790	625,370	543,500	595,150	505,100
EXPENDITURES						
07-0000-0-716000	MAINT STREETS & ALLEYS	86,750	95,780	64,850	54,960	75,100
07-0000-0-738000	ASPHALT RESURFACING	<u>461,830</u>	<u>244,270</u>	<u>600,000</u>	<u>600,000</u>	<u>75,100</u>
		<u>548,580</u>	<u>340,050</u>	<u>664,850</u>	<u>654,960</u>	<u>75,100</u>
TOTAL EXPENDITURES		548,580	340,050	664,850	654,960	75,100
NET OF REVENUES/EXPENDITURES - FUND 07		(14,790)	285,320	(121,350)	(59,810)	430,000
BEGINNING FUND BALANCE		<u>184,350</u>	<u>169,560</u>	<u>454,890</u>	<u>454,890</u>	<u>395,080</u>
ENDING FUND BALANCE		169,560	454,880	333,540	395,080	825,080

## HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax is a 5% tax on the gross rental receipts on the Village's four hotel/motels. This tax has been in place since 2001. State statute restricts use of the tax proceeds to promote tourism and conventions within the Village or otherwise attract non-resident overnight visitors.

### Account Detail

<b>701 Libertyville Days</b>		<b>761 Special Events</b>	
Police Salaries	\$24,000	Holiday on the Square	\$3,000
		Holiday Wreaths and Garland	13,000
<b>713 Downtown Beautification</b>		Memorial Day	600
Landscape-Streetscape Maintenance	\$5,880	Music License	310
Downtown Planting	9,000	Banner Poles	<u>1,000</u>
Rose Garden	4,000		\$17,910
Tree Replacement	3,600	<b>762 Civic Center</b>	
Trash Can Repair	<u>2,200</u>	Exterior Painting	\$1,000
	\$24,680	Generator Maintenance	1,200
		Elevator Maintenance	1,300
<b>720 Cook House</b>		Sprinklers/Fire Extinguisher	700
Gas	\$3,500	Plumbing, Electrical	2,000
Alarm and Phone	2,300	HVAC Maintenance	13,700
HVAC Maintenance	1,500	Miscellaneous	1,500
Pest Control	1,000	Replace Door	2,000
Fire Extinguisher	200	Roofing Repair	<u>2,000</u>
Janitorial	1,000		\$25,400
Replace Rotted Wood	2,000	<b>770 Sports Complex Marketing</b>	
Window Cleaning	500	Website	\$7,110
Miscellaneous	<u>3,000</u>	Marketing and Advertising	<u>35,000</u>
	\$15,000		\$42,110
		<b>781 Adler Cultural Center</b>	
<b>759 Tourism Promotions</b>		HVAC Maintenance	\$2,500
Tollway Brochure Kiosk	\$1,500	Painting, Powerwashing	2,500
Lake County Visitors Map	1,800	Fire Extinguisher	500
Tourism Brochure	3,000	Replace Heaters	2,000
Dining Guide	4,000	Door Repair	1,000
GLMV Map/Guide	1,400	Exterior Security Lights	5,000
60048 Promotions	4,000	Sump Pump Discharge	2,000
Hotel Brochure Rack Distribution	3,500	Miscellaneous Repair	2,500
Great Lakes Advertising	3,000	Repair Rodent Damage	<u>2,000</u>
Other	<u>1,800</u>		\$20,000
	\$24,000		

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 13 - HOTEL/MOTEL TAX FUND						
ESTIMATED REVENUES						
13-0000-0-601000	HOTEL/MOTEL TAX	152,480	231,980	215,000	239,000	240,000
13-0000-0-625000	LCCF CONTRIBUTION-LIB DAYS	12,760	11,270	12,000	13,440	12,000
13-0000-0-645000	GOOSEDROP FESTIVAL	2,090				
13-0000-0-699000	MISCELLANEOUS REVENUES				2,800	
		167,330	243,250	227,000	255,240	252,000
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TOTAL ESTIMATED REVENUES		167,330	243,250	227,000	255,240	252,000
EXPENDITURES						
13-0000-0-701000	LIBERTYVILLE DAYS COSTS	23,270	22,940	24,000	23,900	24,000
13-0000-0-713000	DOWNTOWN BEAUTIFICATION	18,750	70,730	19,000	18,280	24,680
13-0000-0-720000	COOK HOUSE	4,720	9,050	15,000	13,510	15,000
13-0000-0-745000	GOOSEDROP FESTIVAL	1,230				
13-0000-0-750000	MAINSTREET LIBERTYVILLE	5,000	5,000	5,000	5,000	5,000
13-0000-0-757000	VILLAGE BAND	3,360	3,030	3,000	2,850	3,000
13-0000-0-759000	TOURISM PROMOTIONS	9,110	4,540	15,000	15,000	24,000
13-0000-0-760000	L C CONVENTION/VISITORS BUREAU	10,000	10,000	10,000	10,000	10,000
13-0000-0-761000	SPECIAL EVENTS	13,820	13,940	14,500	14,980	17,910
13-0000-0-762000	CIVIC CENTER			14,400	19,860	25,400
13-0000-0-770000	SPORTS COMPLEX MARKETING	49,110	24,680	40,000	40,080	42,110
13-0000-0-781000	ADLER CULTURAL CENTER	2,250	3,270	10,000	9,250	20,000
		140,620	167,180	169,900	172,710	211,100
<hr/>						
TOTAL EXPENDITURES		140,620	167,180	169,900	172,710	211,100
NET OF REVENUES/EXPENDITURES - FUND 13		26,710	76,070	57,100	82,530	40,900
BEGINNING FUND BALANCE		36,680	63,380	139,460	139,460	221,990
ENDING FUND BALANCE		63,390	139,450	196,560	221,990	262,890

**COMMUTER PARKING**

The Commuter Parking fund is designed to function as an accounting tool for revenues and expenditures that relate to parking lots used by commuters from Libertyville who ride the Metra train. These parking lots are owned and operated by the Village. Some Federal funds, administered through a State program, were used in construction of these parking lots. Money accumulated in this fund will be used for future parking lot and station improvements.

<b><u>Authorized Personnel</u></b>	<b><u>2011-12 Positions</u></b>	<b><u>2012-13 Positions</u></b>	<b><u>2012-13 Approved</u></b>
Public Service Officer	1	1	\$47,395
Public Service Officer	1 (50%)	1 (50%)	27,445
Administrative Secretary	1 (25%)	1 (25%)	15,265
Accounting Assistant	1 (15%)	1 (15%)	8,945
Overtime			500
			\$99,550

**Account Detail**

<p><b>710 Phone</b></p> <p>Pay Phones (2 @ 77/month)           \$1,830</p> <p>Alarm &amp; Emergency Phones           <u>5,500</u></p> <p>  \$7,330</p>	<p><b>729 Software Maintenance</b></p> <p>Parking Fair Stations                   \$4,200</p> <p>Reporting Software                     5,100</p> <p>Ticketing System                       <u>3,500</u></p> <p>  \$12,800</p>
<p><b>713 Maintenance Grounds</b></p> <p>Landscaping – Downtown Train       \$5,600</p> <p>Landscaping Prairie Crossing and Harris Road                             12,530</p> <p>Snow Plowing                           63,870</p> <p>Janitorial Services                     6,000</p> <p>Other                                       <u>7,000</u></p> <p>  \$95,000</p>	<p><b>730 Rental of Land</b></p> <p>Legion Lot                               \$8,900</p> <p>Metra Easement                         <u>0</u></p> <p>  \$8,900</p>
<p><b>720 Insurance</b></p> <p>Medical                                   \$12,210</p> <p>Dental                                     980</p> <p>Life   <u>60</u></p> <p>  \$13,250</p>	<p><b>790 Capital Outlay</b></p> <p>Security Camera System               \$15,000</p>

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 14 - COMMUTER PARKING FUND						
ESTIMATED REVENUES						
14-0000-0-665000	DOWNTOWN STATION - PERMIT FEES	166,320	145,630	160,000	155,000	155,000
14-0000-0-666000	DOWNTOWN STATION - DAILY FEES	10,670	27,530	26,000	30,000	30,000
14-0000-0-667000	NORTH CENTRAL STATION (137)	24,450	19,230	20,000	20,000	20,000
14-0000-0-668000	PRAIRIE CROSSINGS ST. (HARRIS)	74,080	62,190	61,000	61,000	61,000
14-0000-0-670000	DAILY ENVELOPE FEE	23,050	22,340	23,000	21,900	22,000
14-0000-0-671000	CONVENIENCE PASS-PRAIRIE XING	45,360	47,760	47,500	48,000	48,000
14-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE	3,750	(720)		370	
14-0000-0-690000	INTEREST REVENUE	7,140	5,040		950	1,000
		<u>354,820</u>	<u>329,000</u>	<u>337,500</u>	<u>337,220</u>	<u>337,000</u>
TOTAL ESTIMATED REVENUES		354,820	329,000	337,500	337,220	337,000
EXPENDITURES						
SALARIES & WAGES						
14-0000-1-701000	SALARIES	80,620	54,480	96,090	102,610	99,550
	SALARIES & WAGES	<u>80,620</u>	<u>54,480</u>	<u>96,090</u>	<u>102,610</u>	<u>99,550</u>
EMPLOYEE BENEFITS						
14-0000-2-720000	INSURANCE	17,330	2,870	19,910	14,820	13,250
14-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	7,850	5,440	11,050	11,450	11,840
14-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	5,890	3,960	7,350	7,530	7,610
	EMPLOYEE BENEFITS	<u>31,070</u>	<u>12,270</u>	<u>38,310</u>	<u>33,800</u>	<u>32,700</u>
CONTRACTUAL						
14-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	17,440	18,600	17,950	15,040	18,300
14-0000-3-729000	SOFTWARE MAINTENANCE			2,500	8,220	12,800
14-0000-3-730000	RENTAL OF LAND	10,900	8,400	8,900	8,400	8,900
	CONTRACTUAL	<u>28,340</u>	<u>27,000</u>	<u>29,350</u>	<u>31,660</u>	<u>40,000</u>
UTILITIES						
14-0000-4-708000	ELECTRICITY	6,230	5,810	6,600	6,300	5,200
14-0000-4-710000	PHONE	8,400	9,430	8,450	8,070	7,330
	UTILITIES	<u>14,630</u>	<u>15,240</u>	<u>15,050</u>	<u>14,370</u>	<u>12,530</u>
COMMODITIES						
14-0000-5-706000	MATERIALS AND SUPPLIES	5,360	5,040	5,000	3,000	2,450
14-0000-5-722000	POSTAGE	1,750	910	1,700	900	1,200
14-0000-5-736000	CREDIT CARD FEES				3,800	7,000
14-0000-5-750000	REFUNDS	1,590	850	2,000	1,000	1,000
14-0000-5-799000	MISCELLANEOUS	450				
	COMMODITIES	<u>9,150</u>	<u>6,800</u>	<u>8,700</u>	<u>8,700</u>	<u>11,650</u>
CAPITAL						
14-0000-6-790000	CAPITAL OUTLAYS		16,570	74,000	63,000	15,000
14-0000-6-791000	DOWNTOWN STATION IMPROVEMENT			3,000	40	3,000
14-0000-6-792000	PRAIRIE CROSSING STATION IMPROVEMENT			5,000	1,300	5,000
	CAPITAL		<u>16,570</u>	<u>82,000</u>	<u>64,340</u>	<u>23,000</u>
REPAIRS & MAINTENANCE						
14-0000-7-713000	MAINTENANCE GROUNDS	98,980	93,920	87,000	50,000	95,000
	REPAIRS & MAINTENANCE	<u>98,980</u>	<u>93,920</u>	<u>87,000</u>	<u>50,000</u>	<u>95,000</u>
TOTAL EXPENDITURES		262,790	226,280	356,500	305,480	314,430
NET OF REVENUES/EXPENDITURES - FUND 14		92,030	102,720	(19,000)	31,740	22,570
BEGINNING FUND BALANCE		<u>1,071,380</u>	<u>1,163,410</u>	<u>1,266,110</u>	<u>1,266,110</u>	<u>1,297,850</u>
ENDING FUND BALANCE		1,163,410	1,266,130	1,247,110	1,297,850	1,320,420



## *Enterprise Fund*

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises.

### **Waterworks and Sewerage Revenue Fund**

Is used to account for the provisions of water services, sewer repair and improvements to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to - administration, operations, maintenance, financing and related debt, service, billing, and collection. Waterworks and Sewerage Revenue Fund accounts for the following Divisions:

**Water**

**Sewer**

**Wastewater Treatment Plant**

**Water and Sewer Debt Service**

**Water and Sewer Capital Projects**

# WATER AND SEWER OPERATING REVENUES

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 20 - UTILITY FUND						
ESTIMATED REVENUES						
20-0000-0-601000	THORNBURY SPECIAL SERVICE AREA	25,500				
20-0000-0-644000	WATER SALES	3,610,770	4,074,440	4,506,000	4,500,000	4,897,500
20-0000-0-645000	TANKER SALES	1,810	5,120	2,500	4,750	4,000
20-0000-0-646000	WATER SALES - PENALTIES	18,190	20,060	20,000	20,100	20,500
20-0000-0-647000	SEWER CHARGES	1,995,150	2,125,370	2,699,000	2,520,000	2,673,470
20-0000-0-648000	SEWER CHARGES - PENALTIES	11,050	11,650	11,000	12,500	12,500
20-0000-0-661000	WATER CONNECTION FEES	44,460	73,800	20,000	70,000	20,000
20-0000-0-662000	SEWER CONNECTION FEES	2,470	50,410	10,000	50,000	10,000
20-0000-0-663000	COUNTY SEWER CHARGE		511,650	327,400	327,970	327,970
20-0000-0-677000	DAMAGE TO VILLAGE PROPERTY		15,040		350	
20-0000-0-684000	METERS AND READOUTS	29,840	8,910	10,000	17,000	10,000
20-0000-0-688000	CHANGE IN FAIR MARKET VALUE	4,520	3,820		370	
20-0000-0-690000	INTEREST REVENUE	17,670	4,390	7,000	1,200	1,000
20-0000-0-694000	TRANSFER FROM NW WATER/SEWER	90,000				
20-0000-0-696000	AMORTIZATION OF DEFERRED CELL TC	8,000	8,000			
20-0000-0-699000	MISCELLANEOUS REVENUES	52,680	24,920	4,000	27,000	7,000
		<u>5,912,110</u>	<u>6,937,580</u>	<u>7,616,900</u>	<u>7,551,240</u>	<u>7,983,940</u>
<b>TOTAL ESTIMATED REVENUES</b>		<b>5,912,110</b>	<b>6,937,580</b>	<b>7,616,900</b>	<b>7,551,240</b>	<b>7,983,940</b>

## DEPARTMENT SUMMARY

EXPENDITURES	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 APPROVED
SALARIES & WAGES	1,675,170	1,439,850	1,590,610	1,513,080	1,572,610
EMPLOYEE BENEFITS	535,600	509,000	491,380	491,380	507,760
CONTRACTUAL	183,180	211,300	204,360	187,960	208,910
UTILITIES	382,600	627,760	994,750	981,330	906,450
COMMODITIES	2,518,530	2,677,730	2,849,180	2,768,510	3,003,850
CAPITAL	1,424,990	2,028,030	358,000	136,220	946,000
REPAIRS & MAINTENANCE	242,180	255,430	241,100	248,530	280,770
TRANSFERS	90,000	90,000	90,000	90,000	90,000
DEBT	208,230	186,070	766,890	766,900	769,540
<b>TOTAL WATER &amp; SEWER DEPARTMENT EXPENDITURES</b>	<b><u>7,260,480</u></b>	<b><u>8,025,170</u></b>	<b><u>7,586,270</u></b>	<b><u>7,183,910</u></b>	<b><u>8,285,890</u></b>



### 2011-12 Goals

1. Replace Water Meter. Complete to remove and replace obsolete water meters in high usage applications to ensure proper billing and accountability.
2. Inflow and Infiltration. Continue with Inflow & Infiltration Studies in various sanitary sewer basins to identify sources of unwarranted storm waters that would then need to be treated at the Waste Water Treatment Plant.
3. Investigate New Reading Technology. Continue with our comprehensive water meter reading with newer technology to enhance proper billing.
4. Backflow Inspections. Continue with the ongoing cross connection/backflow device inspections to ensure safe drinking water standards.
5. Leak Detention. Continue to do water system leak detection to find and repair leaks where they are found.

### 2012-13 Goals

1. Projects-Complete the engineering items in WSCI regarding the WWTP and Lift Stations budget.
2. Meter Replacement -Continue to remove and replace obsolete water meters in high usage applications to ensure proper billing and accountability.
3. Inflow & Infiltration Study-Move forward with Inflow & Infiltration Studies in various sanitary sewer basins to identify sources of storm water that find their way into the sanitary sewers and would then need to be treated at the Waste Water Treatment Plant if funding becomes available.
4. Meter Reading-Continue with our comprehensive water meter reading with newer technology to enhance proper billing.
5. Cross Connection-Continue with the ongoing cross connection/backflow device inspections to ensure safe drinking water standards.
6. Leak Detection-continue to do water system leak detection to find and repair leaks where they are found.
7. Rt 21 Reconstruction-Continue with IDOT for utility work and construction of Route 137 and Milwaukee Avenue intersection improvements. Monitor the project on behalf of Village businesses.
8. Engineering-Commence engineering on capital projects in water and sewer that have been identified as priorities. Prepare them for bidding and construction

### WATER

The Water Fund accounts for the revenue and expense associated with providing potable water to Village residents. The Water Division of the Public Works Department utilizes pump stations, storage tanks, purchased water and an extensive system of transmission and distribution lines to provide drinking water. In addition, water is provided for the use in fighting fires, irrigation and processing. Several wells are also maintained to provide an emergency source of water. The division monitors and maintains records on the use of water and responds to loss of service, low water pressure, and water usage questions.

The Central Lake County Joint Action Water Agency (CLCJAWA) treats and supplies raw water from Lake Michigan for distribution to member communities. The Village began receiving lake water from CLCJAWA in May of 1992.

**Performance Data**

	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Actual 2010-11</b>	<b>Estimate 2011-12</b>	<b>Projected 2012-13</b>
<b><i>Output Measures</i></b>					
Water Supplied (mgd)	2,305	2,800	2,800	2,610	2,800
Water Main Breaks	31	21	31	25	25
Service Calls	2,700	2,700	2,902	3,000	3,200
Meters Replaced	94	126	103	125	125
Large Meters Tested	9	9	4	9	10
Number of Meters Converted to Radio Read	79	400	248	250	250
Utility Locates	3,600	3,500	2,249	2,742	2,750
<b><i>Effectiveness Measures</i></b>					
Water Main Replacements (l.f.)	4,206	1,584	1,000	300	2,965
New Water Mains Installed (miles)	0.79	0.00	0.00	0.00	0.00
Number of Service Connections	7,914	7,920	7,930	7,930	7,930
<b><i>Efficiency Measures</i></b>					
Water Rate per 1,000 gallons	\$4.50	\$4.65	\$4.80	\$4.95	\$5.10
Water Utility Accounts	7,463	7,469	8,083	8,095	8,095
No. of staff per no. of Village Water Accounts	1:1,493	1:1,245	1:1,247	1:1,247	1:1,247

PUBLIC WORKS – WATER

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$42,910
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	26,150
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	23,680
Streets Supervisor		1(15%)	8,130
Village Administrator	1 (20%)	1 (20%)	40,320
Finance Director	1 (15%)	1 (15%)	20,630
Assistant to Public Works Director	1 (30%)	1 (30%)	19,930
			\$181,750
 <u>Clerical</u>			
Secretary	1 (60%), 1 (25%)	1 (60%), 1 (25%)	\$41,240
Accounting Assistant	2 (40%)	1 (70%), 2(40%)	67,220
Assistant Director of Finance	1 (50%)	1 (50%)	37,370
Senior Accountant	0	0	0
Cashier/Receptionist	1 (40%), 1 (70%)	1 (20%)	19,890
			\$165,720
 <u>Engineering</u>			
Senior Project Engineer	1 (30%)	1 (45%)	\$29,990
Project Engineer	1 (30%)	1 (30%)	20,190
GIS Coordinator/Engineering Inspector	1 (30%)	1 (30%)	22,050
Office Assistant	1 (20%)	1 (20%)	\$3,600
			\$75,830
 <u>Salaries – Maintenance</u>			
Utility Supervisor	0(90%)	1 (45%)	\$34,290
Water System Operator	3 (90%)	3 (90%)	176,740
Utility Technician	1 (30%)	1 (30%)	12,880
Public Works Team Leader	1 (15%) 1 (90%)	0	0
Public Works Maintenance Technician	6 (15%)	7 (15%)	62,500
Water Meter Technician	1 (45%)	1 (45%)	17,510
Overtime			12,500
			\$316,420

**Account Detail****712 Maintenance of Building & Grounds**

Janitorial Contract	\$3,000
Overhead Door Replacement	4,000
Seal Coat Parking Lot	2,500
Miscellaneous	<u>2,500</u>
	\$12,000

**715 Maintenance – Equipment**

Pumps, Valves, Scada	\$5,000
Generator	<u>2,500</u>
New Trash Pump	5,000
	\$12,500

**720 Insurance**

Medical	\$79,000
Dental	7,780
Life	<u>340</u>
	\$87,120

**721 IRMA**

Annual Contribution	\$40,260
Deductible Losses	<u>2,000</u>
	\$42,260

**726 Travel, Training and Dues**

Dues	\$310
Seminars	1,100
Conferences	1,100
Public Service Institute	1,100
APWA Conference	<u>1,000</u>
	\$4,610

**728 Technical Services**

EPA Sampling	\$8,000
Public Information Report	1,850
SCADA System Maintenance	3,000
Bill Printing Outsourcing	8,500
JULIE Locate Service	4,000
Hydrant Painting	8,000
Commercial Meter Testing	2,500
Leak Survey	8,600
Other	<u>4,190</u>
	\$48,640

**790 Capital**

Potable Radios	\$3,000
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**798 Purchase of Water – CLCJAWA**

931,545,000 Gal @ \$2.65	\$2,468,590
Telephone/Electric Peterson	<u>3,000</u>
	\$2,471,590

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
<b>EXPENDITURES</b>						
Dept 2020-WATER DEPARTMENT						
<b>SALARIES &amp; WAGES</b>						
20-2020-1-701000	SALARIES - ADMINISTRATIVE	171,320	151,990	172,160	169,640	181,750
20-2020-1-702000	SALARIES - CLERICAL	163,810	162,210	169,690	158,890	165,720
20-2020-1-703000	SALARIES - ENGINEERING	111,890	52,270	74,360	74,370	75,830
20-2020-1-704000	SALARIES - MAINTENANCE	360,940	349,970	361,840	314,940	316,420
	<b>SALARIES &amp; WAGES</b>	<b>807,960</b>	<b>716,440</b>	<b>778,050</b>	<b>717,840</b>	<b>739,720</b>
<b>EMPLOYEE BENEFITS</b>						
20-2020-2-720000	INSURANCE	67,190	72,190	65,850	65,850	87,120
20-2020-2-740000	SICK LEAVE BUY BACK	39,130	18,760			
20-2020-2-793000	EMPLOYER CONTRIBUTION IMRF	84,510	81,950	86,920	86,920	84,880
20-2020-2-794000	EMP CONTRIBUTION FICA/MEDICARE	61,230	52,480	57,370	57,370	54,280
	<b>EMPLOYEE BENEFITS</b>	<b>252,060</b>	<b>225,380</b>	<b>210,140</b>	<b>210,140</b>	<b>226,280</b>
<b>CONTRACTUAL</b>						
20-2020-3-721000	INTERGOVMTAL RISK MGMT AGENCY	41,990	43,030	41,640	39,100	42,260
20-2020-3-728000	TECHNICAL SERVICES	30,580	51,990	49,540	46,400	48,640
	<b>CONTRACTUAL</b>	<b>72,570</b>	<b>95,020</b>	<b>91,180</b>	<b>85,500</b>	<b>90,900</b>
<b>UTILITIES</b>						
20-2020-4-708000	ELECTRICITY	53,600	52,520	46,500	45,500	41,500
20-2020-4-709000	NORTH SHORE GAS	6,560	7,340	6,000	5,500	6,000
20-2020-4-710000	TELEPHONE	9,810	8,190	8,700	8,200	8,000
	<b>UTILITIES</b>	<b>69,970</b>	<b>68,050</b>	<b>61,200</b>	<b>59,200</b>	<b>55,500</b>
<b>COMMODITIES</b>						
20-2020-5-706000	MATERIALS AND SUPPLIES	8,810	7,020	9,700	9,500	9,700
20-2020-5-722000	POSTAGE	11,190	11,620	15,000	12,500	15,000
20-2020-5-723000	OFFICE SUPPLIES	1,640	1,860	2,000	1,950	2,000
20-2020-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	4,540	1,120	3,210	2,010	4,610
20-2020-5-729000	METERS - NEW CONSTRUCTION	27,240	17,530	20,000	18,000	20,000
20-2020-5-736000	CREDIT CARD FEES	13,540	18,730	16,000	20,000	20,000
20-2020-5-752000	UNIFORMS	2,760	2,920	3,200	3,470	3,500
20-2020-5-761000	BAD DEBT EXPENSE		8,520	1,500		1,500
20-2020-5-791000	VEHICLE REPLACEMENT FUND FEES	39,450	39,440	40,720	40,720	41,000
20-2020-5-798000	PURCHASE OF WATER - CLCJAWA	2,105,830	2,289,600	2,402,510	2,313,000	2,471,590
20-2020-5-799000	MISCELLANEOUS	1,380	2,630	3,500	3,500	3,500
	<b>COMMODITIES</b>	<b>2,216,380</b>	<b>2,400,990</b>	<b>2,517,340</b>	<b>2,424,650</b>	<b>2,592,400</b>
<b>CAPITAL</b>						
20-2020-6-760000	DEPRECIATION	1,076,290	1,068,030			
20-2020-6-790000	CAPITAL OUTLAY	12,200	2,980	2,500	2,060	3,000
	<b>CAPITAL</b>	<b>1,088,490</b>	<b>1,071,010</b>	<b>2,500</b>	<b>2,060</b>	<b>3,000</b>
<b>REPAIRS &amp; MAINTENANCE</b>						
20-2020-7-712000	MAINTENANCE BLDG AND GROUNDS	18,890	21,180	8,250	7,500	12,000
20-2020-7-714000	MAINT MOTOR VEHICLE FEES	47,200	35,800	35,800	35,800	41,650
20-2020-7-715000	MAINTENANCE OTHER EQUIPMENT	14,810	6,690	12,500	12,170	12,500
20-2020-7-716000	MAINTENANCE WATER LINE	31,640	42,040	35,000	48,000	45,000
	<b>REPAIRS &amp; MAINTENANCE</b>	<b>112,540</b>	<b>105,710</b>	<b>91,550</b>	<b>103,470</b>	<b>111,150</b>
<b>TRANSFERS</b>						
20-2020-8-789000	TECHNOLOGY EQUIP & REPLMT FEES	35,000	35,000	35,000	35,000	35,000
	<b>TRANSFERS</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Totals for dept 2020-WATER DEPARTMENT</b>		<b>4,654,970</b>	<b>4,717,600</b>	<b>3,786,960</b>	<b>3,637,860</b>	<b>3,853,950</b>

## **SEWER**

The Sewer Fund accounts for the income and expense associated with providing sanitary sewer services to Village residents. The Streets and Utilities and Wastewater Treatment Divisions of the Public Works Department maintains the sanitary sewer system including the care and upkeep of the lift stations, scheduled cleaning of manholes and scheduled cleaning of sewer mains. Typical services to Village residents include responding to inquiries regarding odors and sewer blockages.

### **Performance Data**

	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Actual 2010-11</b>	<b>Estimate 2011-12</b>	<b>Projected 2012-13</b>
<b><i>Output Measures</i></b>					
Sewer Cleaned (l.f.)	87,504	161,450	55,825	100,000	100,000
Manholes Repaired	26	42	99	50	50
Manholes Inspected	653	650	764	500	500
Sewer Televised (miles)	0.60	0.40	0.20	0.20	0.40
Lift Station Maintenance (hours)	1,200	1,200	1,200	1,200	1,200
<b><i>Effectiveness Measures</i></b>					
Miles of Sanitary Sewer	95.2	95.2	95.2	95.2	95.2
Percentage of Sanitary Sewer Cleaned (miles)	17.41%	32.12%	11.11%	19.89%	19.89%
Sewer Blockages Reported by Customers	27	20	16	20	20
Sewer Blockages in Village Sewer Mains	4	4	15	10	10
<b><i>Efficiency Measures</i></b>					
Rate per 1,000 Gallons	\$.270	\$.270	\$.278	\$.278	\$.286
Number of Staff per Mile of Sanitary Sewer	1:31.73	1:31.73	1:31.73	1:47.6	1:47.6

PUBLIC WORKS - SEWER

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (30%)	1 (30%)	\$42,910
Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	26,150
Assistant Streets & Utilities Systems Superintendent	1 (30%)	1 (30%)	23,680
Assistant to Public Works Director	1 (30%)	1 (30%)	19,930
Streets Supervisor		1 (5%)	2,710
			\$115,380
<u>Engineering</u>			
Senior Project Engineer	1 (20%)	1 (20%)	\$19,990
Project Engineer	1 (20%)	1 (20%)	13,470
GIS Coordinator/Engineering Inspector	1 (40%)	1 (40%)	29,390
			\$62,850
<u>Salaries - Maintenance</u>			
Maintenance Technician	1 (80%) 1 (90%) 6 (5%)	1 (80%) 1 (90%) 7 (5%)	\$104,430
Utility Supervisor	1 (45%) 2 (5%)	1 (45%) 2 (5%) 1 (45%)	34,290
Utility Technician	1 (30%)	1 (30%)	12,880
Water Meter Technician	1 (45%)	1 (45%)	17,510
W.W.T.P. Operators	4 (20%)	4 (20%)	54,820
Overtime			15,000
			\$238,930

**Account Detail**

**715 Maintenance – Lift Station**

Equipment	\$20,000
Generator Maintenance	6,000
Pump Station Valves	3,000
Miscellaneous	<u>500</u>
	\$29,500

**716 Maintenance – Sewer Lines**

Repair Materials	\$10,000
Contractual Sewer Cleaning/TV	2,500
Grease Dissolving Agents	3,000
Inflow/Infiltration	<u>13,000</u>
	\$28,500

**720 Insurance**

Medical	\$30,520
Dental	2,880
Life	<u>120</u>
	\$33,520

**721 IRMA**

Annual Contribution	\$39,930
Deductible Losses	<u>2,000</u>
	\$41,930

**728 Technical Services**

Flow Meter Test	\$500
RR Lease	470
Miscellaneous	1,030
Fire Extinguisher	600
Accreditation Assessment	<u>3,500</u>
	\$6,100

**790 Capital**

Utility Locator (50%)	\$3,000
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GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 2021-SEWER DEPARTMENT						
SALARIES & WAGES						
20-2021-1-701000	SALARIES - ADMINISTRATIVE	109,800	88,660	112,710	106,450	115,380
20-2021-1-703000	SALARIES - ENGINEERING	98,230	53,110	61,730	61,610	62,850
20-2021-1-704000	SALARIES - MAINTENANCE	255,260	197,150	231,740	218,950	238,930
	SALARIES & WAGES	463,290	338,920	406,180	387,010	417,160
EMPLOYEE BENEFITS						
20-2021-2-720000	INSURANCE	51,990	40,240	40,060	40,060	33,520
20-2021-2-740000	SICK LEAVE BUY BACK	5,790	22,500			
20-2021-2-793000	EMPLOYER CONTRIBUTION IMRF	46,600	42,680	46,710	46,710	49,650
20-2021-2-794000	EMP CONTRIBUTION FICA/MEDICARE	34,290	27,080	30,390	30,390	31,170
	EMPLOYEE BENEFITS	138,670	132,500	117,160	117,160	114,340
CONTRACTUAL						
20-2021-3-721000	INTERGOVMTAL RISK MGMT AGENCY	38,310	45,220	41,300	36,300	41,930
20-2021-3-728000	TECHNICAL SERVICES	6,920	2,070	2,520	4,840	6,100
	CONTRACTUAL	45,230	47,290	43,820	41,140	48,030
UTILITIES						
20-2021-4-707000	COUNTY SEWER SERVICE		248,750	597,000	597,000	597,000
20-2021-4-708000	ELECTRICITY	17,330	18,200	19,000	16,500	19,000
20-2021-4-709000	NATURAL GAS	1,860	1,380	3,000	2,500	3,000
20-2021-4-710000	TELEPHONE	1,140	1,510	1,450	1,250	1,350
	UTILITIES	20,330	269,840	620,450	617,250	620,350
COMMODITIES						
20-2021-5-706000	MATERIALS AND SUPPLIES	4,700	5,140	4,700	4,600	4,700
20-2021-5-722000	POSTAGE	8,950	9,140	8,500	9,800	9,500
20-2021-5-723000	OFFICE SUPPLIES	30				
20-2021-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	1,080	440	1,300	300	1,350
20-2021-5-752000	UNIFORMS	1,380	1,010	1,250	1,250	1,250
20-2021-5-791000	VEHICLE REPLACEMENT FUND FEES	19,510	21,830	21,830	21,830	21,950
20-2021-5-799000	MISCELLANEOUS	190	100	500	400	500
	COMMODITIES	35,840	37,660	38,080	38,180	39,250
CAPITAL						
20-2021-6-790000	CAPITAL OUTLAY	6,390	5,020	2,500	2,060	3,000
	CAPITAL	6,390	5,020	2,500	2,060	3,000
REPAIRS & MAINTENANCE						
20-2021-7-714000	MAINT MOTOR VEHICLE FEES	17,760	33,100	20,000	20,000	25,870
20-2021-7-715000	MAINTENANCE LIFT STATIONS	26,680	23,760	36,000	35,500	29,500
20-2021-7-716000	MAINTENANCE SEWER LINES	11,850	13,060	18,500	19,140	28,500
	REPAIRS & MAINTENANCE	56,290	69,920	74,500	74,640	83,870
TRANSFERS						
20-2021-8-789000	TRANSFER TECHNOLOGY FUND	35,000	35,000	35,000	35,000	35,000
	TRANSFERS	35,000	35,000	35,000	35,000	35,000
Totals for dept 2021-SEWER DEPARTMENT		801,040	936,150	1,337,690	1,312,440	1,361,000



## **WASTEWATER TREATMENT DIVISION**

The Wastewater Treatment Division is responsible to operate, inspect, maintain, and repair the Village Wastewater Treatment Plant to ensure compliance with EPA, NPDES, and Sludge Disposal permit requirements, and to provide treatment which produces high quality effluent prior to its discharge into the Des Plaines River. The WWTP is also responsible for maintaining and operating 16 lift stations along with Charles Brown Park Storm Water Basin pumping facility. The Division recommends improvements and equipment replacements, performs continuous lab testing to monitor plant effectiveness, and maintain accurate records for the above responsibilities.

### **Performance Data**

	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Actual 2010-11</b>	<b>Estimate 2011-12</b>	<b>Projected 2012-13</b>
<b><i>Output Measures</i></b>					
Wastewater Treated ( <b>Billion Gal/year</b> )	1.47	1.46	1.30	1.32	1.4
Excess Flow	60.00	36.00	25.88	30.00	30.00
Remaining Treatment Allocation to Lake County and Green Oaks (gpd)	140,000	140,000	140,000	140,000	140,000
Work Orders Completed	1602	1729	1600	1650	1,700
Lift Station Maintenance (hours)	1,200	1,200	1,200	1,300	1,300
Average Daily Flow Million gal/day	4.10	4.00	3.55	3.60	4.00
<b><i>Effectiveness Measures</i></b>					
Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) Per Sludge permit	395.13	548.56	420	350	375
Number of odor complaints	0	1	1	1	1
<b><i>Efficiency Measures</i></b>					
Number of staff per 1 million gallons of wastewater treated	0.820	0.800	0.071	0.720	0.800
<b>Effluent Parameters (standard)</b>					
BOD5 (10 mg/l)	2.50	2.20	2.40	2.00	2.00
TSS (12 mg/l)	3.00	2.70	2.50	2.20	2.10
<b>Ammonia Nitrogen</b>					
April-October (Avg. 1.5 mg/l)	0.34	0.43	0.28	0.30	0.30
November-February (Avg. 4.0 mg/l)	0.83	0.94	1.18	0.80	0.80
March (Avg. 2.4 mg/l)	1.31	1.69	0.58	1.00	1.00

PUBLIC WORKS – WASTEWATER TREATMENT PLANT

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
<u>Administration</u>			
Director of Public Works	1 (25%)	1 (25%)	\$35,760
Assistant to the Director of Public Works	1 (25%)	1 (25%)	16,610
			<hr/> \$52,370
 <u>Operators</u>			
W.W.T.P. Superintendent	1	1	\$102,530
W.W.T.P. Operator II	1 (80%)	1 (80%)	58,050
W.W.T.P. Operator I	2 (80%)	2 (80%)	107,830
Public Works Maintenance Technician	1 (10%)	1 (10%)	5,560
W.W.T.P. Equipment Technician	1 (80%)	1 (80%)	53,390
Overtime			36,000
			<hr/> \$363,360

**Account Detail**

<b>706 Materials &amp; Supplies</b>		<b>720 Insurance</b>	
Deodorizing Materials	\$9,000	Medical	\$79,595
Tools and Equipment	3,500	Dental	6,310
Electric, Plumbing, & Paint	2,250	Life	<u>285</u>
Lab Supplies	5,500		\$86,190
Janitorial Supplies	2,000	<b>721 IRMA</b>	
Other	2,000	Annual Contribution	\$40,260
Lab Probe	<u>1,500</u>	Deductible Losses	<u>2,000</u>
	\$25,750		\$42,260
<b>707 Chemicals</b>		<b>728 Technical Services</b>	
Sodium Hypochlorite for sand filter	\$1,500	NPDES Fees	\$17,500
Sodium Bisulfite	5,500	Consultant	7,500
Sodium Hypochlorite for Chlorination	10,000	Miscellaneous	<u>2,720</u>
Hydro Clean	<u>2,000</u>		\$27,720
	\$19,000		
<b>712 Maintenance of Building and Grounds</b>			
Snow Removal/Other Landscape	\$1,000		
Landscape Contract	10,000		
Repair Windows	2,000		
Door Replacement	<u>5,000</u>		
	\$18,000		

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 2022-WASTE WATER TREATMENT PLANT						
SALARIES & WAGES						
20-2022-1-701000	SALARIES - ADMINISTRATIVE	49,240	48,780	51,080	51,330	52,370
20-2022-1-704000	SALARIES - OPERATORS	354,680	335,710	355,300	356,900	363,360
	SALARIES & WAGES	403,920	384,490	406,380	408,230	415,730
EMPLOYEE BENEFITS						
20-2022-2-720000	INSURANCE	75,830	80,970	86,510	86,510	86,190
20-2022-2-793000	EMPLOYER CONTRIBUTION IMRF	39,790	42,650	46,730	46,730	49,470
20-2022-2-794000	EMP CONTRIBUTION FICA/MEDICARE	29,250	27,500	30,840	30,840	31,480
	EMPLOYEE BENEFITS	144,870	151,120	164,080	164,080	167,140
CONTRACTUAL						
20-2022-3-721000	INTERGOVMTAL RISK MGMT AGENCY	38,650	43,580	41,640	36,600	42,260
20-2022-3-728000	TECHNICAL SERVICES	26,730	25,410	27,720	24,720	27,720
	CONTRACTUAL	65,380	68,990	69,360	61,320	69,980
UTILITIES						
20-2022-4-708000	ELECTRICITY	255,320	257,640	265,000	263,780	185,000
20-2022-4-709000	NORTH SHORE GAS	31,790	27,390	43,000	36,000	41,000
20-2022-4-710000	TELEPHONE	5,190	4,840	5,100	5,100	4,600
	UTILITIES	292,300	289,870	313,100	304,880	230,600
COMMODITIES						
20-2022-5-706000	MATERIALS AND SUPPLIES	28,750	28,630	26,500	23,100	25,750
20-2022-5-707000	CHEMICALS	11,680	12,640	19,500	17,690	19,000
20-2022-5-718000	SLUDGE REMOVAL	124,780	130,360	144,850	154,800	164,800
20-2022-5-723000	OFFICE SUPPLIES	10	20		10	
20-2022-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	390	300	1,180	420	1,180
20-2022-5-752000	UNIFORMS	1,800	1,590	2,400	2,320	2,250
20-2022-5-791000	VEHICLE REPLACEMENT FUND FEES	10,030	10,030	10,030	10,030	10,420
20-2022-5-799000	MISCELLANEOUS		10	200	170	200
	COMMODITIES	177,440	183,580	204,660	208,540	223,600
REPAIRS & MAINTENANCE						
20-2022-7-712000	MAINT - BUILDING & GROUNDS	13,110	16,820	19,300	17,200	18,000
20-2022-7-714000	MAINTENANCE VEHICLES	10,820	18,500	12,000	12,000	24,000
20-2022-7-715000	MAINTENANCE OTHER EQUIPMENT	49,420	44,480	43,750	41,220	43,750
	REPAIRS & MAINTENANCE	73,350	79,800	75,050	70,420	85,750
TRANSFERS						
20-2022-8-789000	TRANSFER TECHNOLOGY FUND	20,000	20,000	20,000	20,000	20,000
	TRANSFERS	20,000	20,000	20,000	20,000	20,000
Totals for dept 2022-WASTE WATER TREATMENT PLANT		1,177,260	1,177,850	1,252,630	1,237,470	1,212,800

## WATER/SEWER DEBT SERVICE

The Water and Sewer Debt Service Division is responsible for the proper reporting and accounting of funds to pay debt service on the Village's enterprise fund debt. This debt includes alternate revenue bonds issued in 2001, 2006 and an IEPA loan in 1993.

### Account Detail

<b>795</b>	<b>Principal Payments</b>		<b>796</b>	<b>Interest Payments</b>	
	Series 2001 Alternate Bonds (May 1)	\$350,000		2001 Alternate Bonds (May 1 and Nov 1)	\$23,110
	Series 1993 IEPA Loan (Sept 1 & Mar 1)	184,080		1993 IEPA Loan (Sept 1 and Mar 1)	12,820
	Series 2006 Alternate Bonds (May 1)	<u>90,000</u>		2006 Alternate Bonds (May 1 and November)	<u>108,630</u>
		\$624,080			\$144,560

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 2023-UTILITY-DEBT SERVICE						
DEBT SERVICE						
20-2023-9-728000	BOND ISSUE COSTS	6,000	4,830			
20-2023-9-795000	PRINCIPAL PAYMENTS			598,650	598,660	624,080
20-2023-9-796000	INTEREST PAYMENTS	201,410	180,120	167,340	167,340	144,560
20-2023-9-797000	PAYING AGENT FEES	820	1,120	900	900	900
	DEBT SERVICE	208,230	186,070	766,890	766,900	769,540
Totals for dept 2023-UTILITY-DEBT SERVICE		208,230	186,070	766,890	766,900	769,540

## **WATER AND SEWER CAPITAL IMPROVEMENT**

Formerly the Depreciation, Improvement and Extension Fund (DIE). This department accounts for capital projects relating to the improvement and the extension of the water and sanitary sewer system. Fees collected for water and sanitary sewer service are the primary funding mechanism for these improvements.

Part of each water and sewer bill sent by the Village is intended to create revenue to provide for ongoing and continuing water and sewer service. It is recognized that it is necessary to fund for future maintenance, improvements, and extensions on a constant basis.

### **Account Detail**

#### **761 Water and Sewer Capital**

Route 21/137 Watermain Relocation	\$85,000
Lake Street Watermain	<u>550,000</u>
	\$635,000

#### **775 Sanitary Sewer Relocation**

Route 21/137 Sanitary Sewer Relocate	\$100,000
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GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 2024-UTILITY-CAPITAL IMPROVEMENT						
COMMODITIES						
20-2024-5-788000	REPLACEMENT METERS	39,860	19,810	89,100	89,100	89,100
20-2024-5-793000	HYDRANTS, VALVES, MISC	9,380	15,800			59,500
20-2024-5-799000	MISCELLANEOUS	39,630	19,890		8,040	
COMMODITIES		88,870	55,500	89,100	97,140	148,600
CAPITAL						
20-2024-6-750000	WWTP IMPR	106,940	753,010			
20-2024-6-761000	WATERMAIN IMPROVEMENTS	6,070	780	233,000	71,000	635,000
20-2024-6-775000	SANITARY SEWER RELOCATION	130		110,000		100,000
20-2024-6-776000	SANITARY SEWER REPAIRS	152,520	94,820		22,170	205,000
20-2024-6-777000	LIFT STATION IMPROVEMENTS		73,760			
20-2024-6-778000	WELL CAPACITY STUDY		23,680			
20-2024-6-779000	WATER/SEWER RIVER CROSSING	60,200		10,000	38,930	
20-2024-6-781000	BUTTERFIELD CORR WM/SEW REPLMT		5,950			
20-2024-6-796000	WATER STORAGE TANK REHAB	4,250				
CAPITAL		330,110	952,000	353,000	132,100	940,000
Totals for dept 2024-UTILITY-CAPITAL IMPROVEMENT		418,980	1,007,500	442,100	229,240	1,088,600
TOTAL EXPENDITURES		7,260,480	8,025,170	7,586,270	7,183,910	8,285,890
NET OF REVENUES/EXPENDITURES - FUND 20		(1,348,370)	(1,087,590)	30,630	367,330	(301,950)
BEGINNING FUND BALANCE		23,430,160	22,081,760	21,120,110	21,120,110	21,487,440
ENDING FUND BALANCE		22,081,790	20,994,170	21,150,740	21,487,440	21,185,490

	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 APPROVED
<u>WATER/SEWER FUND SUMMARY</u>					
TOTAL WATER & SEWER REVENUES	5,912,110	6,937,580	7,616,900	7,551,240	7,983,940
TOTAL WATER OPERATING EXPENDITURES	4,654,970	4,717,600	3,786,960	3,637,860	3,853,950
TOTAL SEWER OPERATING EXPENDITURES	801,040	936,150	1,337,690	1,312,440	1,361,000
TOTAL WASTEWATER TREATMENT PLANT EXP.	1,177,260	1,177,850	1,252,630	1,237,470	1,212,800
TOTAL DEBT SERVICE EXPENDITURES	208,230	186,070	766,890	766,900	769,540
TOTAL OPERATING EXPENDITURES	6,841,500	7,017,670	7,144,170	6,954,670	7,197,290
OPERATING INCOME/LOSS	(929,390)	(80,090)	472,730	596,570	786,650
TOTAL CAPITAL IMPROVEMENTS	418,980	1,007,500	442,100	229,240	1,088,600
EXCESS INCOME OVER EXPENSE	(1,348,370)	(1,087,590)	30,630	367,330	(301,950)
BEGINNING FUND BALANCE MAY 1	23,430,160	22,081,790	21,120,110	21,120,110	21,487,440
ENDING FUND BALANCE APRIL 30	22,081,790	20,994,200	21,150,740	21,487,440	21,185,490



## *Enterprise Fund*

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises.

### **Libertyville Sports Complex**

The Libertyville Sports Complex Fund was established in 2001 to account for the revenue and expenditures associated with the Libertyville Sports Complex. The Complex was built on 48 acres of land purchased in 2000 and consists of: 160,000 square foot indoor facility; an 80 station golf learning center and clubhouse, and; a hole miniature golf and batting cages.

**Indoor Sports Facility**

**Golf Learning Center**

**Family Entertainment Center**

**Sports Complex - Debt Service**

## **LIBERTYVILLE SPORTS COMPLEX**

This fund was established in 2001 to account for the revenue and expenditures associated with the Libertyville Sports Complex. The Complex was built on 48 acres of land purchased in 2000 and consists of: a 160,000 square foot indoor recreation facility; an 80 station golf learning center and clubhouse. The Complex opened on June 8, 2002.

### **2011-12 Goals**

1. **Improve Operations.** By increasing the daily observation and review of our operations and having the ability to make instant adjustments, we were able to improve our overall operations at each of our business units at the Libertyville Sports Complex (Indoor Events Center, Fitness Center, Driving Range, Softball Field and Kinder Korner pre-school campus, as well as our Concessions operation).
2. **Improve Sales and Marketing Strategies.** Making sales and marketing a daily focus. Increased awareness of the capability of our facilities, generating more sales prospects, helped sales efforts in areas such as Facility Rentals at the Sports Complex for public events (ex: Mundelein High School 50 Year Reunion Party) and private events (Bar/Bat Mitzvah and school fundraising or corporate events). New events (ex: Chicago Blackhawks Roadwatch Party), new sponsorships (several local area companies), and new inventory (Driving Range E-CLUB), Fitness Center (\$1 A Day For A Year Memberships), and a more aggressive approach to our Concessions business (more locations, efficient locations) helped many of our business units become more marketable.
3. **Cost Effective Ideas.** Develop new ideas, new programming, or improvements to existing programs at each of our business units. This was accomplished by establishing a strategy where measuring sticks of profitability, marketing exposure generated, attracting new customers, events that we 'own' and lead to repeat business were requirements for end result expectation. Examples of the HalloweenFest at the Indoor Events Center, the Billy Blanks Workout & Why 2K Obstacle Course Fun Run at the Fitness Center, and Free Throw Challenge during March Madness inside our Indoor Events Center.
4. **Improve Marketing.** This was improved with an aggressive marketing, publicity and promotional effort to re-establish the branding, awareness and programs of all of the business units at the Sports Complex. Each business unit was marketed as a unique and individual business while under the umbrella of the entire Sports Complex (the Fitness Center at the Libertyville Sports Complex, the Driving Range at the Libertyville Sports Complex, etc.). Additionally, individual marketing Flyers (Fitness Center, Group Rental Information, Bar/Bat Mitzvah parties) were cost effectively developed to market to customers, advertising buys were leveraged for maximum ad space for minimal buy, and effective use of E-Mailing and gathering customer database information for specific interests (Driving Range E-CLUB). Additionally, publicity and stories were developed by effective use of press releases, story ideas, etc. that were beneficial for media coverage.
5. **Improve Business Alliances.** This improved as direct involvement and developing stronger business relationships were established with the many business organizations (Main Street, Lake County Convention & Visitors Bureau, GLMV Chambers of Commerce, and other key business associations, local school districts (ex. HS District 128, Grade School District #70, HS District #120, and others), along with key local business owners, and other local governments.

6. Improve Maintenance. Keeping the facilities of each of our Sports Complex business units maintained and clean, and the ability to handle repairs and improvements improved, but was a challenge. Improved communications with the Parks Department and Public Works Department helped in the problem solving of facility maintenance.
7. Improved Customer Awareness. Knowing our customer, and having our customer know us, was improved with increased dialogue with the customer (from greeting point, to direct dialogue, to gathering of data for future communication). Specific E-lists were developed for walk up customers (E-CLUB at Driving Range, Sports Complex E-News, etc.).

### **2012-13 Goals**

1. Improve Operations. Continue to improve the day to day management, operation, and customer service of each business unit of the Libertyville Sports Complex. This will be accomplished through daily observations and regular reviews of our entire operation.
2. Sales and Revenues. This will continue to be aggressively pursued as a daily business focus, both at the customer market and at the sponsorship market. Improving profit margins at each of the business units of the Libertyville Sports Complex. Creation of new and improved inventory, programs and ideas leading to increased revenue streams for all business units, and overall profitability of the Sports Complex from all business units. Regular sales meetings with front-line Staff responsible for generating revenue will continue, allowing for current and future status of revenues.
3. Programming and Events. Taking good programs and making them great, improving programs that have potential, and re-thinking or eliminating programs that are not fiscally sound or have little room for growth. Generating new revenue streams with increased focus on programs that have great potential for revenue gained, with minimal risk. Continue with “branded” events within our control of operation that we ‘own’ and other events that which drive customers and ancillary revenues.
4. Marketing and Awareness. Continue to drive the awareness of the Sports Complex and its business units with aggressive marketing, advertising, promotion and publicity. Raise the branding awareness of the Sports Complex and its individual units, with creative, consistent, and regular messaging with resources provided. Increased use of e-mailings, effective E-blast marketing efforts and social mediums using the Village new-look website and social media capabilities.
5. Alliances. Continue to culture, build and create Alliances with the Libertyville area business community, Lake County corporate market, Chambers of Commerce, Convention & Visitors Bureaus, Main Street Libertyville, local school districts and other key strategic partners. Developing alliances with the major professional sports teams in Chicagoland and the major universities in the Region to enhance our sports reputation and brand.
6. Maintenance. Staying ahead of the curve in the maintenance, repairs and cleanliness of the facilities with each of the business units of the Libertyville Sports Complex to allow our customers the highest satisfaction in enjoying their experience on our campus.
7. Customer Knowledge. Continue to know our customer, to strive for customer satisfaction, to earn repeat business, as well as new business. Learning who is our customer, and gathering database information, and using this customer information to

professionally communicate our programs, services, and events is important. Learning of the expectations and the experiences of our customers is key. Having on site interaction and observation with customers and learn firsthand the customer experience.

**Performance Data**

	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Actual 2010-11</b>	<b>Estimate 2011-12</b>	<b>Projected 2012-13</b>
<b><i>Output Measures</i></b>					
Golf Balls Hit	3,076,000	3,000,000	1,800,000	2,000,000	N/A
Adult Soft Ball Teams	123	115	111	112	115
Adult Soccer Teams	125	112	71	74	80
Youth Soccer Teams	205	170	105	135	135
Health Club Memberships	750	850	780	800	850
Birthday Parties Booked	370	270	250	250	300
Sports Complex Visitors	1,225,000	1,200,000	1,000,000	1,000,000	1,000,000
\$5 Range Cards Sold	3,318	3,964	3,666	3,750	3,900
\$10 Range Cards Sold	12,372	9,640	6,340	8,000	8,250
\$20 Range Cards Sold	6,968	6,201	4,838	5,250	5,500
\$50 Range Cards Sold	909	847	648	650	675
\$100 Range Cards Sold	446	362	263	300	320

DEPARTMENT SUMMARY

EXPENDITURES	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 APPROVED
SALARIES & WAGES	971,490	913,420	856,780	845,140	836,650
EMPLOYEE BENEFITS	248,270	234,610	246,240	223,140	215,560
CONTRACTUAL	212,040	241,220	246,700	222,560	224,850
UTILITIES	273,880	274,670	274,100	287,790	140,900
COMMODITIES	183,940	203,930	152,400	176,670	180,010
CAPITAL	429,870	429,870	0	111,150	0
REPAIRS & MAINTENANCE	128,470	116,190	247,250	224,800	249,190
TRANSFERS	12,000	12,000	12,000	12,000	12,000
DEBT	1,311,040	905,460	1,029,410	1,024,410	1,034,360
 TOTAL LIBERTYVILLE SPORTS COMPLEX	 3,771,000	 3,331,370	 3,064,880	 3,127,660	 2,893,520

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 60 - LIBERTYVILLE SPORTS COMP FUND						
ESTIMATED REVENUES						
Dept 6001-LSC-INDOOR SPORTS CENTER						
60-6001-0-606000	ADULT PROGRAMS	107,460	110,340	127,000	95,000	105,000
60-6001-0-607000	BASKETBALL PROGRAMS	89,430	85,270	103,000	88,000	90,000
60-6001-0-608000	SOCCER PROGRAMS	327,000	251,160	303,000	290,000	290,000
60-6001-0-610000	YOUTH PROGRAMS	84,890	67,770	103,000	67,000	70,000
60-6001-0-611000	CONTRACTUAL PROGRAM FEES	36,790	47,190	56,020	45,020	40,000
60-6001-0-612000	FACILITY RENTALS	24,020	45,290	40,000	40,000	40,000
60-6001-0-614000	BIRTHDAY PARTIES	31,830	34,690	45,000	28,000	28,000
60-6001-0-615000	VENDING	6,030	7,100	7,700	2,300	2,500
60-6001-0-616000	CLIMBING WALL	46,490	45,170	50,000	40,000	45,000
60-6001-0-617000	SPORTS FLOOR RENTAL	574,200	625,470	598,000	700,000	699,000
60-6001-0-618000	OPEN GYM/DROP-IN FEES	93,760	120,220	115,000	110,000	115,000
60-6001-0-619000	FITNESS CLASSES	16,230	37,470	15,000	25,000	15,000
60-6001-0-620000	FITNESS MEMBERSHIPS	321,740	305,880	350,000	320,000	325,000
60-6001-0-621000	LEASE REVENUES	34,190	44,430	59,480	66,410	64,690
60-6001-0-622000	SPONSORSHIP INCOME	21,810	17,450	50,000	45,000	50,000
60-6001-0-623000	PERSONAL TRAINER	39,570	33,740	39,000	26,000	30,000
60-6001-0-639000	CONCESSION	151,340	149,850	175,000	200,000	200,000
60-6001-0-645000	GOOSE DROP REVENUE		1,160			
60-6001-0-688000	CASH OVER	1,530	570			
60-6001-0-699000	MISCELLANEOUS REVENUES	18,170	390	100	2,600	300
		2,026,480	2,030,610	2,236,300	2,190,330	2,209,490
INTERGOVERNMENTAL						
60-6001-4-676000	GRANTS				111,150	
	INTERGOVERNMENTAL				111,150	
Totals for dept 6001-LSC-INDOOR SPORTS CENTER		2,026,480	2,030,610	2,236,300	2,301,480	2,209,490
Dept 6002-LSC-GOLF LEARNING CENTER						
60-6002-0-630000	RANGE BALLS	293,220	253,210	297,000	273,000	280,000
60-6002-0-631000	EQUIPMENT RENTAL	1,020	1,290	800	450	500
60-6002-0-632000	PRO SHOP MERCHANDISE	13,410	8,350	1,500	12,000	10,000
60-6002-0-633000	LESSONS	27,410	15,660	20,000	13,000	17,900
60-6002-0-635000	GOLF RANGE RENTAL	590	5,490		12,500	12,000
60-6002-0-636000	PRIVATE LESSON SHARED REV.		200		1,530	1,600
60-6002-0-637000	CLUB FITTING	410	40	100	120	120
60-6002-0-638000	LEASING REVENUE		100			
60-6002-0-649000	MISCELLANEOUS REVENUES	180	240	1,000	150	500
		336,240	284,580	320,400	312,750	322,620
Totals for dept 6002-LSC-GOLF LEARNING CENTER		336,240	284,580	320,400	312,750	322,620
Dept 6003-LSC-FAMILY ENTERTAINMENT CENTER						
60-6003-0-669000	MISCELLANEOUS REVENUE	1,000	0	0	0	0
		1,000	0	0	0	0
Totals for dept 6003-LSC-FAMILY ENTERTAINMENT CENTER		1,000				
Dept 6004-LSC-GENERAL						
60-6004-0-695000	BOND ISSUE PREMIUM		60,570			
60-6004-0-696000	LAWSUIT SETTLEMENT		70,000			
60-6004-0-697000	TRANSFER FROM GENERAL-DEBT	8,395,000	456,000	515,600	505,000	361,410
60-6004-0-698000	BOND PROCEEDS	296,700				
		8,691,700	586,570	515,600	505,000	361,410
Totals for dept 6004-LSC-GENERAL		8,691,700	586,570	515,600	505,000	361,410
TOTAL ESTIMATED REVENUES		11,055,420	2,901,760	3,072,300	3,119,230	2,893,520



SPORTS COMPLEX – INDOOR FACILITY

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
<u>Administration</u>			
Director of Recreation & Sports Complex	1 (55%)	1 (55%)	\$55,215
Recreation Manager	1	1	68,385
Recreation Supervisor	1(100%), 1 (50 %)	1(100%), 1 (50 %)	69,650
Village Administrator	1 (10%)	1 (10%)	20,165
Finance Director	1 (10%)	1 (10%)	13,750
Accounting Assistant	2 (10%)	2 (10%)	9,925
Business Manager	1 (10%)	1 (10%)	7,530
			\$244,620
 <u>Maintenance</u>			
Grounds Maintenance Supervisor	1 (4%)	1 (4%)	\$2,940
Parks Facility Technicians	1 (70%)	1 (70%)	32,190
Parks Grounds Assistant	1 (100%)	1 (100%)	35,930
			\$71,060
 <u>Fitness</u>			
Recreation Supervisor	1	1	\$67,380
Group Exercise Instructors/Supervisor			87,000
Babysitting	1 (4%)		10,000
Fitness Desk and Floor Leaders			50,000
Personal Trainers			21,000
			\$235,380
 <u>Facility Rentals</u>			
Concessions			\$24,000
Birthday Parties			6,500
Front Desk Attendants			47,000
Climbing Wall			25,000
MOD			36,000
			\$138,500
 <u>Part-time Program Staff</u>			
Adult Programs			\$6,000
Youth Programs			24,500
Facility Rentals			13,000
			\$43,500

**Account Detail****706 Materials and Supplies - Sports**

Gym Activities	\$3,000
Softball	3,000
Basketball	8,000
Other Program	2,000
Portable Toilet	<u>590</u>
	\$16,590

**707 Contracted Services**

Adult Basketball Officials	\$15,000
Softball Officials	18,000
Soccer Officials	37,500
Football Officials	5,000
Youth Basketball Officials	<u>14,500</u>
	\$90,000

**712 Maintenance of Building**

Custodial Services	\$49,000
Janitorial Supplies	21,000
Other Repairs and Supplies	12,300
HVAC	12,000
Floor Mats	1,800
Elevator Inspection	1,500
Uniforms	<u>650</u>
	\$98,250

**713 Independent Contractors**

Fencing	\$1,800
Music in the Box	9,500
Tae Kwon Do	15,000
Volley Pros	<u>1,700</u>
	\$28,000

**714 Maintenance of Grounds**

Contractual Maintenance	\$63,840
Snow Plowing	35,000
Parking Lot	<u>750</u>
	\$99,590

**720 Insurance**

Medical	\$61,055
Dental	4,350
Life	<u>285</u>
	\$65,690

**721 IRMA**

Annual Contribution	\$60,620
Deductible	<u>5,000</u>
	\$65,620

**725 Supplies – Adult Athletic Programs**

Sports Team Awards	\$7,000
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**734 Materials and Supplies - Fitness**

Exercise Equipment	\$2,200
Babysitting Supplies	400
Fitness Supplies	1,800
Maintenance of Equipment	2,000
Miscellaneous	700
Maintenance of Washer/Dryer	<u>2,000</u>
	\$9,100

**Climbing Wall and Front Desk**

<b>751</b> Front Desk Supplies	\$1,350
Climbing Wall Supplies	1,000
Auto Belay Cables	<u>1,400</u>
	\$3,750

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
<b>EXPENDITURES</b>						
Dept 6001-LSC-INDOOR SPORTS CENTER						
<b>SALARIES &amp; WAGES</b>						
60-6001-1-701000	SALARIES-ADMINISTRATIVE STAFF	205,480	214,090	240,020	240,450	244,620
60-6001-1-702000	SALARIES-MAINTENANCE	152,810	117,470	77,470	81,510	71,060
60-6001-1-703000	SALARIES-FITNESS	232,230	231,250	240,220	227,880	235,380
60-6001-1-704000	SALARIES-CONFERENCE	150,430	150,600	136,000	140,500	138,500
60-6001-1-705000	SALARIES-PROGRAMS	49,650	48,600	50,000	42,000	43,500
	<b>SALARIES &amp; WAGES</b>	<b>790,600</b>	<b>762,010</b>	<b>743,710</b>	<b>732,340</b>	<b>733,060</b>
<b>EMPLOYEE BENEFITS</b>						
60-6001-2-720000	INSURANCE	89,180	66,850	65,970	65,970	65,690
60-6001-2-747000	UNEMPLOYMENT BENEFITS	8,840	15,400	20,400	14,900	5,000
60-6001-2-793000	EMPLOYER CONTRIBUTION IMRF	49,360	52,480	49,940	49,940	53,250
60-6001-2-794000	EMP CONTRIBUTION FICA/MEDICARE	58,520	56,770	55,700	55,700	55,450
	<b>EMPLOYEE BENEFITS</b>	<b>205,900</b>	<b>191,500</b>	<b>192,010</b>	<b>186,510</b>	<b>179,390</b>
<b>CONTRACTUAL</b>						
60-6001-3-707000	CONTRACTED SERVICES	94,500	90,150	98,000	90,000	90,000
60-6001-3-713000	INDEPENDENT CONTRACTORS	23,870	43,730	41,250	40,970	28,000
60-6001-3-721000	INTERGOVERNMENTAL RISK MGT	59,900	61,890	64,710	56,130	65,620
60-6001-3-742000	COPY MACHINE LEASE	3,530	3,480	3,700	2,700	2,700
	<b>CONTRACTUAL</b>	<b>181,800</b>	<b>199,250</b>	<b>207,660</b>	<b>189,800</b>	<b>186,320</b>
<b>UTILITIES</b>						
60-6001-4-708000	ELECTRICITY	228,460	230,380	230,000	236,270	95,000
60-6001-4-709000	NORTH SHORE GAS	21,210	21,340	20,000	24,340	25,000
60-6001-4-710000	TELEPHONE	5,070	4,290	3,800	4,520	4,100
	<b>UTILITIES</b>	<b>254,740</b>	<b>256,010</b>	<b>253,800</b>	<b>265,130</b>	<b>124,100</b>
<b>COMMODITIES</b>						
60-6001-5-706000	MATERIALS AND SUPPLIES SPORTS	17,330	19,830	16,000	16,590	16,590
60-6001-5-716000	CONCESSIONS	68,540	76,140	56,000	66,000	64,000
60-6001-5-723000	OFFICE SUPPLIES	2,270	1,710	1,800	2,620	2,620
60-6001-5-725000	SUPPLIES ADULT ATHLETIC PRGMS		4,620	7,000	7,000	7,000
60-6001-5-726000	TRAVEL, TRAINING, SUBS & DUES		60			
60-6001-5-733000	MATL & SUPPLIES CONF & BIRTHDY	2,050	1,600	1,000	2,800	3,050
60-6001-5-734000	MATERIALS & SUPPLIES FITNESS	10,600	7,800	8,000	7,530	9,100
60-6001-5-736000	CREDIT CARD/BANK FEEES	36,920	36,550	37,000	39,370	39,000
60-6001-5-750000	REFUNDS	480	670			
60-6001-5-751000	CLIMBING WALL/FRONT DESK	2,010	1,800	2,500	3,180	3,750
60-6001-5-761000	BAD DEBT EXPENSE	11,780	17,070			
60-6001-5-788000	CASH SHORT	210	520			
60-6001-5-799000	MISCELLANEOUS	9,350	1,410	500	500	500
	<b>COMMODITIES</b>	<b>161,540</b>	<b>169,780</b>	<b>129,800</b>	<b>145,590</b>	<b>145,610</b>
<b>CAPITAL</b>						
60-6001-6-760000	DEPRECIATION	286,580	286,580			
60-6001-6-790000	CAPITAL OUTLAY				111,150	
	<b>CAPITAL</b>	<b>286,580</b>	<b>286,580</b>		<b>111,150</b>	
<b>REPAIRS &amp; MAINTENANCE</b>						
60-6001-7-712000	MAINTENANCE BUILDING	90,430	87,230	101,580	96,430	98,250
60-6001-7-714000	MAINTENANCE GROUNDS	8,620	4,860	98,840	83,840	99,590
60-6001-7-717000	MAINTENANCE-VEHICLE	11,470	11,470	6,200	3,010	5,210
	<b>REPAIRS &amp; MAINTENANCE</b>	<b>110,520</b>	<b>103,560</b>	<b>206,620</b>	<b>183,280</b>	<b>203,050</b>
<b>TRANSFERS</b>						
60-6001-8-789000	TECHNOLOGY EQUIP. & REPLACE	12,000	12,000	12,000	12,000	12,000
	<b>TRANSFERS</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>DEBT SERVICE</b>						
60-6001-9-753000	FITNESS EQUIPMENT LEASE	1,260	210			
	<b>DEBT SERVICE</b>	<b>1,260</b>	<b>210</b>			
<b>Totals for dept 6001-LSC-INDOOR SPORTS CENTER</b>		<b>2,004,940</b>	<b>1,980,900</b>	<b>1,745,600</b>	<b>1,825,800</b>	<b>1,583,530</b>

SPORTS COMPLEX – GOLF LEARNING CENTER

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
<u>Administration</u>			
Director Recreation & Sports Complex	1 (15%)	1 (15%)	\$55,215
Recreation Business Manager	1 (10%)	1 (10%)	7,530
			\$22,590
 <u>Maintenance</u>			
Golf Maintenance Specialist	1 (3%)	1 (3%)	\$2,205
Parks Facility Technician	1 (30%)	1 (30%)	13,795
			\$16,000
 <u>Pro Shop</u>			
Part Time			\$65,000

**Account Detail**

**706 Materials and Supplies**

Cable – Netting Repairs	\$3,000
Automatic Tee Machines	1,800
Miscellaneous	<u>200</u>
	\$5,000

**720 Insurance**

Medical	\$16,820
Dental	1,470
Life	<u>60</u>
	\$18,350

**713 Maintenance Grounds**

Contract Maintenance	\$39,140
Lighting – Bulb Replacement	<u>3,250</u>
	\$42,390

**733 Materials & Supplies – Pro Shop**

Debit Cards	\$6,600
Range Balls	10,000
Mats and Trees	2,250
Miscellaneous	<u>800</u>
	\$19,650

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 6002-LSC-GOLF LEARNING CENTER						
SALARIES & WAGES						
60-6002-1-701000	SALARIES-ADMINISTRATIVE STAFF	17,410	17,540	21,890	22,110	22,590
60-6002-1-702000	SALARIES-MAINTENANCE	89,420	71,770	26,180	26,970	16,000
60-6002-1-703000	SALARIES-PRO SHOP	67,420	62,100	65,000	63,720	65,000
60-6002-1-704000	SALARIES-INSTRUCTORS	6,530				
60-6002-1-705000	SALARIES-RANGE ATTENDANTS	110				
	SALARIES & WAGES	180,890	151,410	113,070	112,800	103,590
EMPLOYEE BENEFITS						
60-6002-2-720000	INSURANCE	15,350	16,490	17,700	17,700	18,350
60-6002-2-747000	UNEMPLOYMENT BENEFITS		520	20,000	2,400	2,000
60-6002-2-793000	EMPLOYER CONTRIBUTION IMRF	13,550	14,350	8,160	8,160	7,910
60-6002-2-794000	EMP CONTRIBUTION FICA/MEDICARE	13,470	11,750	8,370	8,370	7,910
	EMPLOYEE BENEFITS	42,370	43,110	54,230	36,630	36,170
CONTRACTUAL						
60-6002-3-716000	CONTRACTUAL-GOLF LESSONS	4,550	15,410	13,400	9,100	12,500
60-6002-3-721000	INTERGOVERNMENTAL RISK MGMT	25,670	26,520	25,590	23,620	25,990
60-6002-3-742000	COPY MACHINE LEASE	20	40	50	40	40
	CONTRACTUAL	30,240	41,970	39,040	32,760	38,530
UTILITIES						
60-6002-4-708000	ELECTRICITY	10,810	11,700	12,500	11,680	8,500
60-6002-4-709000	NORTH SHORE GAS	5,090	4,850	6,000	6,050	6,200
60-6002-4-710000	TELEPHONE	2,960	2,110	1,800	2,230	2,100
	UTILITIES	18,860	18,660	20,300	19,960	16,800
COMMODITIES						
60-6002-5-706000	MATERIALS AND SUPPLIES	2,270	1,070	2,000	2,960	5,000
60-6002-5-723000	OFFICE SUPPLIES	190	160	150	100	150
60-6002-5-733000	MATERIALS & SUPPLIES- PRO SHOP	5,110	23,470	19,300	18,350	19,650
60-6002-5-735000	PRO SHOP MERCHANDISE	14,830	9,450	1,000	9,570	9,500
60-6002-5-752000	UNIFORMS			150	100	100
	COMMODITIES	22,400	34,150	22,600	31,080	34,400
CAPITAL						
60-6002-6-760000	DEPRECIATION	143,290	143,290			
	CAPITAL	143,290	143,290			
REPAIRS & MAINTENANCE						
60-6002-7-712000	MAINTENANCE BUILDING	1,930	1,260	1,500	3,010	1,500
60-6002-7-713000	MAINTENANCE GROUNDS	9,480	6,670	39,130	36,510	42,390
60-6002-7-715000	MAINTENANCE OTHER EQUIPMENT	6,540	4,700		2,000	2,250
	REPAIRS & MAINTENANCE	17,950	12,630	40,630	41,520	46,140
Totals for dept 6002-LSC-GOLF LEARNING CENTER		456,000	445,220	289,870	274,750	275,630



GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 6003-LSC-FAMILY ENTERTAINMENT CENTER						
60-6003-0-709000	NORTH SHORE GAS		280			200
60-6003-0-712000	MAINTENANCE BUILDING					2,500
			280			2,700
<u>Totals for dept 6003-LSC-FAMILY ENTERTAINMENT CENTER</u>			280			2,700

## **SPORTS COMPLEX – DEBT SERVICE**

This division is responsible for the proper reporting and accounting of funds to pay debt service on the bonds to build the Libertyville Sports Complex. In 2000, \$5 million in general obligation alternate bonds were issued to buy the land and in 2001 \$20 million in general obligation alternate bonds were issued to construct the facility. Two years of capitalized interest was included in the bond issues. In 2004, \$2,435,000 in general obligation alternate bonds were issued to refund the taxable portion of the \$20 million dollar bond that was issued in 2001.

In 2010, the Village refunded the balance of outstanding bonds.

### **Account Detail**

#### **795 Principal Payments**

Series 2004 G.O. Bonds (Dec. 15)	\$165,000
Series 2010 G.O. Bond A	0
Series 2010 G.O. Bond B	0
Series 2010 G.O. Bond C	<u>60,000</u>
	\$225,000

#### **796 Interest Payments**

Series 2004 G.O. Bond (June 15 & Dec 15) Bonds (June 15, & Dec 15)	\$80,420
Series 2010 G.O. Bond A	473,250
Series 2010 G.O. Bond B	161,720
Series 2010 G.O. Bond C	<u>93,970</u>
	\$809,360

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Dept 6004-LSC-GENERAL						
DEBT SERVICE						
60-6004-9-730000	BOND ISSUANCE COSTS	279,360	153,950			
60-6004-9-795000	PRINCIPAL PAYMENTS			195,000	195,000	225,000
60-6004-9-796000	INTEREST PAYMENTS	853,430	749,640	829,410	829,410	809,360
60-6004-9-797000	PAYING AGENT FEES	1,100	1,660	5,000		
60-6004-9-798000	PAYMENT TO ESCROW AGENT	175,890				
	DEBT SERVICE	1,309,780	905,250	1,029,410	1,024,410	1,034,360
Totals for dept 6004-LSC-GENERAL		1,309,780	905,250	1,029,410	1,024,410	1,034,360
TOTAL EXPENDITURES		3,771,000	3,331,370	3,064,880	3,127,660	2,893,520
NET OF REVENUES/EXPENDITURES - FUND 60		7,284,420	(429,610)	7,420	(8,430)	
BEGINNING FUND BALANCE		(8,694,520)	(1,491,850)	(1,969,190)	(1,969,190)	(1,977,620)
ENDING FUND BALANCE		(1,410,100)	(1,921,460)	(1,961,770)	(1,977,620)	(1,977,620)



VILLAGE OF LIBERTYVILLE MUNICIPAL BUDGET

LIBERTYVILLE SPORTS COMPLEX

LIBERTYVILLE SPORTS COMPLEX FUND SUMMARY	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 APPROVED
<b>INDOOR SPORTS COMPLEX</b>					
REVENUES	2,026,480	2,030,610	2,236,300	2,301,480	2,209,490
EXPENDITURES	2,004,940	1,980,900	1,745,600	1,825,800	1,583,530
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	21,540	49,710	490,700	475,680	625,960
DEBT SERVICE (65% OF DEBT)	851,357	588,413	669,117	665,867	672,334
NET INCOME/(LOSS) INDOOR SPORTS COMPLEX	(829,817)	(538,703)	(178,417)	(190,187)	(46,374)
<b>GOLF LEARNING CENTER</b>					
REVENUES	336,240	284,580	320,400	312,750	322,620
EXPENDITURES	456,000	445,220	289,870	274,750	275,630
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	(119,760)	(160,640)	30,530	38,000	46,990
DEBT SERVICE (35% OF DEBT)	458,423	316,838	360,294	358,544	362,026
NET INCOME/(LOSS) GOLF LEARNING CENTER	(578,183)	(477,478)	(329,764)	(320,544)	(315,036)
<b>FAMILY ENTERTAINMENT CENTER</b>					
REVENUES	1,000	-	-	-	-
EXPENDITURES	280	-	-	2,700	-
INCOME/LOSS BEFORE DEBT SERVICE PAYMENT	720	-	-	(2,700)	-
DEBT SERVICE ( )	-	-	-	-	-
NET INCOME/(LOSS) FAMILY ENTERTAINMENT CENTER	720	-	-	(2,700)	-
<b>GENERAL (BOND ISSUE)</b>					
REVENUES	8,691,700	586,570	515,600	505,000	361,410
EXPENDITURES	-	-	-	-	-
INCOME/LOSS	8,691,700	586,570	515,600	505,000	361,410
TOTAL SPORTS COMPLEX REVENUES	11,055,420	2,901,760	3,072,300	3,119,230	2,893,520
TOTAL SPORTS COMPLEX EXPENDITURES	3,771,000	3,331,370	3,064,880	3,127,660	2,893,520
NET INCOME/(LOSS)	7,284,420	(429,610)	7,420	(8,430)	0
BEGINNING BALANCE MAY 1	(8,694,520)	(1,491,850)	(1,969,190)	(1,969,190)	(1,977,620)
ENDING BALANCE APRIL 30	(1,410,100)	(1,921,460)	(1,961,770)	(1,977,620)	(1,977,620)



## *Capital Project Funds*

Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary and trust funds. The following are currently established Capital Project Funds:

**Tax Increment Financing District Fund**

**Impact Fee Fund**

**Capital Improvement Fund**

**Park Improvement Fund**

**Public Buildings Improvement Fund**

**TAX INCREMENT FINANCING (T.I.F.)**

Tax Increment Financing (T.I.F.) is a financing technique that can be used to pay for costs associated with the renovation of conservation areas. Funding is done by designating incremental increases in real estate and sales tax revenues above a frozen level to pay for infrastructure and other public improvements needed in the area. This technique is statutorily authorized by the "Tax Increment Allocation Redevelopment Act" 65 ILCS 5/11-74,4-1.

The Village of Libertyville established a geographically identifiable T.I.F. District in 1986. The technique of T.I.F. is being implemented on the basis of a redevelopment plan and subsequent sub area plan. In addition, a multi-year TIF implementation work plan has been created and will guide the Village's efforts in the TIF District. The TIF has recently been extended for a 12 years period. The extension is expected to fund ground improvements to the parking lot on the west side of the downtown and a future parking structure on the east side along with ground improvements on the east.

**Account Detail**

<b>776 Parking Improvement</b>	
Parking Monument Sign	\$10,000
Engineering	125,000
Surface Lot Improvement	<u>210,000</u>
	\$345,000



GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 09 - TAX INCREMENT FIN DIST #1						
ESTIMATED REVENUES						
09-0000-0-609000	PROPERTY TAXES	2,251,810	2,456,570	2,500,000	2,648,510	2,650,000
09-0000-0-688000	NET APPR/DEPR FAIR MARKET VALUE	(670)				
09-0000-0-690000	INTEREST REVENUE	(90)	150		250	250
09-0000-0-697000	TRANSFER FROM IMPACT FEE FUND	256,250				
09-0000-0-699000	MISCELLANEOUS	2,900	1,970		2,130	
		<u>2,510,200</u>	<u>2,458,690</u>	<u>2,500,000</u>	<u>2,650,890</u>	<u>2,650,250</u>
TOTAL ESTIMATED REVENUES		2,510,200	2,458,690	2,500,000	2,650,890	2,650,250
EXPENDITURES						
09-0000-0-713000	DOWNTOWN BEAUTIFICATION	(930)				
09-0000-0-721000	INTERGOVMTAL RISK MGMT AGENCY	48,730				
09-0000-0-770000	STORM SEWER	168,100				
09-0000-0-776000	PARKING IMPROVEMENTS	4,551,170	132,230	1,330,720	942,830	345,000
09-0000-0-777000	SIDEWALK REPLACEMENT	5,210				
09-0000-0-798000	TIF SURPLUS REBATE		1,719,600	1,750,000	1,853,960	1,855,000
09-0000-0-799000	MISCELLANEOUS	7,290	3,490	5,000	3,500	4,000
		<u>4,779,570</u>	<u>1,855,320</u>	<u>3,085,720</u>	<u>2,800,290</u>	<u>2,204,000</u>
TOTAL EXPENDITURES		4,779,570	1,855,320	3,085,720	2,800,290	2,204,000
NET OF REVENUES/EXPENDITURES - FUND 09		(2,269,370)	603,370	(585,720)	(149,400)	446,250
BEGINNING FUND BALANCE		<u>2,444,700</u>	<u>175,330</u>	<u>778,700</u>	<u>778,700</u>	<u>629,300</u>
ENDING FUND BALANCE		175,330	778,700	192,980	629,300	1,075,550

## **IMPACT FEE FUND**

The Impact Fee Fund was established in the 2007-08 fiscal year. This fund will account for any parking impact fees paid for developments in the downtown area. When parking improvements are constructed, these funds will be transferred to a capital project fund to offset construction costs.

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 12 - IMPACT FEE FUND						
ESTIMATED REVENUES		0	0	0	0	0
TOTAL ESTIMATED REVENUES		0	0	0	0	0
EXPENDITURES						
12-0000-0-789000	MISCELLANEOUS	256,250	0	0	0	0
TOTAL EXPENDITURES		256,250	0	0	0	0
NET OF REVENUES/EXPENDITURES - FUND 12		(256,250)	0	0	0	0
BEGINNING FUND BALANCE		256,250	0	0	0	0
ENDING FUND BALANCE						

## **CAPITAL IMPROVEMENTS**

The Capital Improvements Fund functions as a capital projects inventory for a variety of expenditures. These expenditures include road and parking improvements, street lighting and signalization, public building improvements, storm water/sewer improvements, sidewalk improvements, bridge improvements, and landscaping improvements.

### **Account Detail**

#### **773 Annual Road Improvement Program**

Library Parking Lot Entrance	\$6,100
Road Rehabilitation *	<u>224,200</u>
	\$230,300

#### **774 Storm Sewer Improvements**

Circle Drive	\$30,000
Rockland and Second Avenue	10,000
Greentree Subdivision	<u>100,000</u>
	\$140,000

#### **781 Engineering – Fall Projects**

Lake Street	\$440,000
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#### **784 Sidewalks & Bike Paths**

Various Sidewalk Replacement *	\$100,000
Lake and 21 Sidewalk Railing	11,000
Downtown Crosswalk Repair *	20,000
Railing Painting *	<u>5,000</u>
	\$136,000

#### **799 Miscellaneous**

Sticker Decals	\$3,000
Vehicle Forms Printing	10,000
Postage for Stickers	<u>6,500</u>
	\$19,500

\*Funded with Grant.

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 40 - CAPITAL IMPROVEMENT FUND						
ESTIMATED REVENUES						
40-0000-0-626000	VEHICLE LICENSE	404,610	402,350	405,000	410,000	410,000
40-0000-0-671000	TELECOM IMF FEE	253,600	257,280	253,000	274,450	270,000
40-0000-0-676000	GRANTS					299,200
40-0000-0-684000	FEDERAL/STATE REIMBURSEMENT		352,880			
40-0000-0-688000	FAIR MARKET VALUE	1,540	(1,540)			
40-0000-0-690000	INTEREST REVENUE	1,510	2,190	500	400	400
40-0000-0-699000	MISCELLANEOUS	5,960	47,690	100	7,810	
		<u>667,220</u>	<u>1,060,850</u>	<u>658,600</u>	<u>692,660</u>	<u>979,600</u>
TOTAL ESTIMATED REVENUES		667,220	1,060,850	658,600	692,660	979,600
EXPENDITURES						
40-0000-0-773000	ANNUAL ROAD IMPROVEMENT PRGM	277,810	463,820	405,000	205,000	230,300
40-0000-0-774000	STORM SEWER IMPROVEMENTS	18,420				140,000
40-0000-0-777000	BUTTERFIELD SDWLK, LIGHT,SGNL		20,940			
40-0000-0-781000	ENGINEERING FAU PROJECTS	67,010				440,000
40-0000-0-782000	LAKE STREET BRIDGE REPLACEMENT	22,590				
40-0000-0-784000	SIDEWALKS AND BIKE PATHS	35,300	39,030	40,000	40,560	136,000
40-0000-0-789000	PETERSON ROAD COORIDOR	310		10,000	3,000	10,000
40-0000-0-799000	MISCELLANEOUS	17,660	30,110	19,500	19,500	19,500
		<u>439,100</u>	<u>553,900</u>	<u>474,500</u>	<u>268,060</u>	<u>975,800</u>
TOTAL EXPENDITURES		439,100	553,900	474,500	268,060	975,800
NET OF REVENUES/EXPENDITURES - FUND 40		228,120	506,950	184,100	424,600	3,800
BEGINNING FUND BALANCE		<u>827,420</u>	<u>755,540</u>	<u>1,262,470</u>	<u>1,262,470</u>	<u>1,687,070</u>
ENDING FUND BALANCE		1,055,540	1,262,490	1,446,570	1,687,070	1,690,870

## **PARK IMPROVEMENT FUND**

This fund was established in 1995 to account for and accumulate funds expressly for improvements to the public parks system. Sources of funding for this Fund are park impact fees, grants and transfers from the General Fund operating budget.

### **Account Detail**

#### **782 Park Improvement**

Shoreline Plant Management (Butler Lake)	\$8,790
Weed Spraying Butler Lake	6,000
Tennis Club Road Repair (golf course access road)	24,000
Nicholas Dowden Park – Fence	6,500
Crawford House Roof *	8,000
Riverside Roof *	17,800
Swimming Pool Structural Analysis	7,000
Blueberry Park Basketball Court Replacement	9,580
Butler Lake Bandshell Demo	<u>25,000</u>
	\$112,670

\*Funded with Grant.

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 45 - PARK IMPROVEMENT FUND						
ESTIMATED REVENUES						
45-0000-0-654000	PARK IMPACT FEES	86,020	87,660	40,000	175,000	110,000
45-0000-0-655000	TREE RESTORATION	4,400				
45-0000-0-685000	GRANT REIMBURSEMENT					25,800
45-0000-0-686000	BUY A BRICK		1,500			
45-0000-0-698000	WETLAND MITIGATION		7,520			
45-0000-0-699000	MISCELLANEOUS	10,500	7,700	11,000	10,000	10,000
		<u>100,920</u>	<u>104,380</u>	<u>51,000</u>	<u>185,000</u>	<u>145,800</u>
TOTAL ESTIMATED REVENUES		100,920	104,380	51,000	185,000	145,800
EXPENDITURES						
45-0000-0-782000	PARK IMPROVEMENT COSTS	117,230	18,650	56,290	39,500	112,670
45-0000-0-791000	TRANSFER SALES TAX BOND FUND	78,110	81,310	76,920	76,920	74,190
		<u>195,340</u>	<u>99,960</u>	<u>133,210</u>	<u>116,420</u>	<u>186,860</u>
TOTAL EXPENDITURES		195,340	99,960	133,210	116,420	186,860
NET OF REVENUES/EXPENDITURES - FUND 45		(94,420)	4,420	(82,210)	68,580	(41,060)
BEGINNING FUND BALANCE		<u>463,310</u>	<u>368,880</u>	<u>373,300</u>	<u>373,300</u>	<u>441,880</u>
ENDING FUND BALANCE		368,890	373,300	291,090	441,880	400,820

## **PUBLIC BUILDINGS IMPROVEMENT FUND**

Established to account for and accumulate funds for capital improvements to Village buildings including the Village Hall, Schertz Municipal Building and Civic Center. Ongoing funding will come from transfers from the General Fund.

### **Account Detail**

#### **794 Fire Station**

Driveway Replacement *	\$157,080
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#### **795 Schertz Building**

Exterior Trench Drain Pipe	\$5,700
Painting 1 <sup>st</sup> Floor Hallways	7,150
Repair/Replace Floor Tile	1,450
Replace Jail Cell Toilet	3,610
Replace Carpet - Sgts. Office	<u>2,090</u>
	\$20,000

\*Funded with Grant.

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 46 - PUBLIC BUILDING IMPROVEMENT FD						
ESTIMATED REVENUES						
46-0000-0-680000	GRANTS			200,000	92,920	107,080
46-0000-0-691000	TRANSFER GENERAL FUND	55,000	55,000	55,000	55,000	55,000
		<u>55,000</u>	<u>55,000</u>	<u>255,000</u>	<u>147,920</u>	<u>162,080</u>
TOTAL ESTIMATED REVENUES		55,000	55,000	255,000	147,920	162,080
EXPENDITURES						
46-0000-0-791000	CIVIC CENTER	24,890				
46-0000-0-792000	PUBLIC WORKS BUILDING	1,030				
46-0000-0-794000	FIRE STATIONS	21,990	30,680	200,000	42,920	157,080
46-0000-0-795000	SCHERTZ MUNICIPAL BUILDING	90	25,000		20,000	20,000
		<u>48,000</u>	<u>55,680</u>	<u>200,000</u>	<u>62,920</u>	<u>177,080</u>
TOTAL EXPENDITURES		48,000	55,680	200,000	62,920	177,080
NET OF REVENUES/EXPENDITURES - FUND 46		7,000	(680)	55,000	85,000	(15,000)
BEGINNING FUND BALANCE		<u>48,370</u>	<u>55,370</u>	<u>54,690</u>	<u>54,690</u>	<u>139,690</u>
ENDING FUND BALANCE		55,370	54,690	109,690	139,690	124,690



## *Internal Service Funds*

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments within the Village on a cost reimbursement basis. The following internal service funds are established:

**Fleet Services & Replacement Fund**

**Technology Equipment Replacement Fund**

## **FLEET SERVICES & REPLACEMENT FUND**

The Fleet Service Division is responsible for the maintenance, repair, and replacement of all Village vehicles and equipment. The Division manages the preventative maintenance, tracks vehicle and equipment depreciation and life cycle, maintains parts inventory, arranges for specialized contractor work, drafts vehicle and equipment specifications, manages the IEPA Clean Fuel Fleet Program and the Village fueling system, and produces fleet management reports.

### **Performance Data**

	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Actual 2010-11</b>	<b>Estimate 2011-12</b>	<b>Projected 2012-13</b>
<b><i>Output Measures</i></b>					
Vehicle Replacement	11	2	6	2	5
Number of Jobs					
Scheduled	2,768	2,553	2,041	2,570	2,450
Non-Scheduled	1	205	330	139	200
Emergency	13	22	40	41	40
Snow & Ice	322	127	200	232	210
Total	3,104	2,907	2,611	2,982	2,900
Preventative Maintenance By Department (hours)					
Public Works	235	240	240	244	242
Police	215	230	230	219	220
Fire	110	120	120	113	118
Recreation	60	60	60	58	59
Administration	4	4	4	4	4
Community Development	24	25	25	25	25
TERF	2	2	2	2	2
Total	650	681	681	664	670
<b><i>Effectiveness Measures</i></b>					
Gallons of Fuel Pumped					
Unleaded Fuel (gallons)	56,107	55,000	55,000	55,000	55,000
Unleaded Fuel - Cost/gallon	\$2.57	\$2.76	\$2.76	\$2.76	\$2.87
Diesel Fuel (gallons)	41,506	41,000	41,000	41,000	42,000
Diesel Fuel - Cost/gallon	\$2.40	\$3.45	\$3.45	\$3.45	\$3.40
Number of Vehicles Per Dept.					
Public Works	76	76	103	100	100
Police	27	27	27	27	27
Fire	24	24	24	24	24
Recreation	28	28	1	1	1
Administration	1	1	1	1	1
Community Development	7	7	6	6	6
TERF	1	1	1	1	1
Total	164	164	163	160	160
<b><i>Efficiency Measures</i></b>					
Number of Vehicles/Equipment per Fleet Services staff	41.00	41.00	54.67	53.33	53.33

FLEET SERVICES AND REPLACEMENT FUND

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
Clerical	1 (10%)	1 (10%)	\$5,800
<b>Salaries Maintenance</b>			
Fleet Superintendent	1	0	0
Lead Mechanic	0	1	75,370
Equipment Mechanic	3	2	141,040
Overtime			9,800
			\$226,210

**Account Detail**

**720 Insurance**

Medical	\$54,940
Dental	4,410
Life	<u>170</u>
	\$59,520

**795 Lease Payments**

<u>Fire</u>	
Aerial Truck (Pymts 13-16 of 20)	\$184,590
Ambulance (Pymts 2-5 of 20)	<u>35,390</u>
	\$219,980

**782 Vehicle Purchases**

<u>Police</u>	
1 Patrol Squad	\$22,990
2 Patrol Interceptor SUV's	<u>49,110</u>
	\$72,100
 <u>Fire</u>	
Command Van	\$40,000
Chief's Vehicle	<u>35,000</u>
	\$75,000

Public Works

2 ½ Ton Dump Truck (Pymts 11-14 of 20)	\$31,380
Dump w/Wing Plow (Pymts 14-17 of 20)	28,050
Dump w/Plow (Pymts 14-17 of 20)	23,500
Dump w/Plow (Pymts 14-17 of 20)	24,260
Utility Truck 303 (Pymts 7-10 of 20)	11,330
Truck #320 (Pymts 3-6 of 20)	27,700
Truck #315 (Pymts 1 of 20)	<u>8,800</u>

Public Works

Repaint 312 and 329	\$4,500
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**Total** **\$151,600**

8,800  
\$155,020

**790 Capital**

Fuel Island Replace	\$60,000
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**Total Lease Payments** **\$375,000**

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 30 - VEHICLE MAINT/REPL SERVICE FD						
ESTIMATED REVENUES						
30-0000-0-614000	VEHICLE MAINTENANCE USER FEES	662,890	598,870	537,350	537,350	803,120
30-0000-0-656000	GAS CHARGES-OTHER GOVERNMENTS	14,780	10,880	14,000	20,000	20,000
30-0000-0-677000	DAMAGE TO VILLAGE VEHICLES	28,100	15,210	5,000	3,000	3,000
30-0000-0-678000	COURT FINES-POLICE VEHICLE REP	12,870	29,140	29,000	23,000	23,000
30-0000-0-686000	SALE OF FIXED ASSETS	15,550	18,200	10,000	7,900	10,000
30-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE	(2,200)	(690)			
30-0000-0-690000	INTEREST REVENUE	5,740	1,330	1,500	600	800
30-0000-0-692000	VEHICLE REPLACEMENT (UTILITY)	69,000	71,310	72,590	72,590	73,370
30-0000-0-693000	VEHICLE REPLACEMENT (GENERAL)	509,410	672,290	616,510	656,510	693,290
30-0000-0-699000	MISCELLANEOUS REVENUE	9,610	3,520	3,000	5,000	3,500
		1,325,750	1,420,060	1,288,950	1,325,950	1,630,080
TOTAL ESTIMATED REVENUES		1,325,750	1,420,060	1,288,950	1,325,950	1,630,080
EXPENDITURES						
SALARIES & WAGES						
30-0000-1-701000	SALARIES ADMINISTRATION	54,870	(240)			
30-0000-1-702000	SALARIES CLERICAL	5,580	5,390	5,690	5,650	5,800
30-0000-1-704000	SALARIES MECHANICS	208,750	214,000	220,890	222,760	226,210
	SALARIES & WAGES	269,200	219,150	226,580	228,410	232,010
EMPLOYEE BENEFITS						
30-0000-2-720000	INSURANCE	69,470	58,710	59,800	59,800	59,520
30-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	26,620	24,360	26,060	26,060	27,610
30-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	19,460	15,660	17,330	17,330	17,750
	EMPLOYEE BENEFITS	115,550	98,730	103,190	103,190	104,880
CONTRACTUAL						
30-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	24,790	31,490	24,980	25,100	25,370
30-0000-3-728000	CONTRACTUAL REPAIR SERVICES	23,790	16,980	13,000	9,000	13,000
30-0000-3-787000	FIRE CONTRACTUAL REPAIRS	31,060	13,270	22,300	16,800	20,300
30-0000-3-788000	POLICE CONTRACTUAL REPAIRS	2,900	2,080	4,000	3,000	4,000
	CONTRACTUAL	82,540	63,820	64,280	53,900	62,670
COMMODITIES						
30-0000-5-706000	SHOP SUPPLIES	2,890	4,210	5,000	5,000	5,000
30-0000-5-707000	TOOLS	2,140	1,930	3,500	3,200	7,500
30-0000-5-711000	GASOLINE & OIL	210,310	230,550	301,000	297,000	301,000
30-0000-5-713000	VEHICLE WASHING	480	2,370	4,000	4,000	4,000
30-0000-5-714000	VEHICLE PARTS	100,140	78,090	73,200	70,700	73,200
30-0000-5-716000	CONCESSIONSVEHICLE MARKINGS & SAFETY	210				
30-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	460	460	530	990	2,350
30-0000-5-752000	UNIFORMS	1,020	910	1,000	1,100	1,100
30-0000-5-755000	LICENSE/TITLE/INSPECTION FEES	1,460	2,970	2,500	2,500	2,500
30-0000-5-789000	ACCIDENT DAMAGE EXPENSE	19,780	14,470	10,000	9,000	10,000
30-0000-5-791000	TRANSFER VEHICLE REPLACEMENT			5,460	5,460	5,460
30-0000-5-799000	MISCELLANEOUS	150	190	430	430	430
	COMMODITIES	339,040	336,150	406,620	399,380	412,540
CAPITAL						
30-0000-6-760000	DEPRECIATION	457,870	441,350			
30-0000-6-782000	VEHICLE REPLACEMENT COSTS	12,690	113,190	121,000	118,320	151,600
30-0000-6-790000	CAPITAL OUTLAY					60,000
	CAPITAL	470,560	554,540	121,000	118,320	211,600



GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 30 - VEHICLE MAINT/REPL SERVICE FD (Cont.)						
REPAIRS & MAINTENANCE						
30-0000-7-712000	MAINTENANCE SHOP FACILITIES	1,850		500		500
30-0000-7-715000	MAINTENANCE OTHER EQUIPMENT	6,840	2,680	6,850	6,050	6,850
	REPAIRS & MAINTENANCE	8,690	2,680	7,350	6,050	7,350
DEBT SERVICE						
30-0000-9-795000	LEASE PAYMENTS - PRINCIPAL	190	200	393,730	351,580	375,000
30-0000-9-796000	LEASE PAYMENTS - INTEREST	40,840	32,870			
	DEBT SERVICE	41,030	33,070	393,730	351,580	375,000
TOTAL EXPENDITURES		1,326,610	1,308,140	1,322,750	1,260,830	1,406,050
NET OF REVENUES/EXPENDITURES - FUND 30		(860)	111,920	(33,800)	65,120	224,030
BEGINNING FUND BALANCE		3,011,090	3,010,210	3,122,140	3,122,140	3,187,260
ENDING FUND BALANCE		3,010,230	3,122,130	3,088,340	3,187,260	3,411,290

**TECHNOLOGY AND EQUIPMENT REPLACEMENT FUND**

Established in 2000 to account for and accumulate funds expressly for the purchase and replacement of large technology equipment.

<u>Authorized Personnel</u>	<u>2011-12 Positions</u>	<u>2012-13 Positions</u>	<u>2012-13 Approved</u>
<u>Administration</u>			
MIS Coordinator	1	1	\$92,910
Assistant Village Administrator		1 (10%)	10,780
			\$103,690

**Account Detail**

<p><b>719 Internet Access</b></p> <p>T-1 Internet \$7,800</p> <p>Network Connections <u>12,080</u></p> <p>\$19,880</p>	<p><b>730 Web page Services</b></p> <p>Maintenance \$12,000</p>
<p><b>728 Consulting</b></p> <p>Consultant/Contracting \$50,000</p> <p>Security Assessment <u>5,500</u></p> <p>\$55,500</p>	<p><b>770 Lease Payments</b></p> <p>Phone System \$33,310</p>
<p><b>729 Software, Licensing, Updates</b></p> <p>Finance and Accounting Maintenance \$14,415</p> <p>Parks and Recreation (Class) Maintenance 17,400</p> <p>Building Permit (BS&amp;A) Maintenance 2,400</p> <p>GIS/CAD Maintenance 5,500</p> <p>Firehouse and Ambulance Billing Maintenance 1,700</p> <p>Fleet Program Maintenance 1,200</p> <p>Sensus Water Meter Reading 1,520</p> <p>Computer Management and Security Software 16,075</p> <p>E-mail Security 6,000</p> <p>Phone System Support/Maintenance 9,800</p> <p>Cisco Router/Switch Maintenance <u>4,100</u></p> <p>\$80,110</p>	<p><b>790 Capital Outlay</b></p> <p>Hardware \$48,000</p> <p>BS &amp; A Building Software 6,500</p> <p>Financial Software <u>\$30,110</u></p> <p>\$84,610</p>

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 31 - TECHNOLOGY EQUIP/REPL SER FD						
ESTIMATED REVENUES						
31-0000-0-617000	COMPUTER/TECHNOLOGY USER FEES	102,000	102,000	102,000	102,000	102,000
31-0000-0-620000	LEASE PMTS	39,570	121,030	118,750	121,780	123,360
31-0000-0-674000	TELECOM IMF FEE	253,600	257,780	255,000	274,450	270,000
31-0000-0-690000	INTEREST REVENUE		90	50	150	100
31-0000-0-696000	AMORT OF DEF REV CELL TOWERS	26,000	26,000			
31-0000-0-699000	MISCELLANEOUS REVENUE	10	2,280			
		421,180	509,180	475,800	498,380	495,460
TOTAL ESTIMATED REVENUES		421,180	509,180	475,800	498,380	495,460
EXPENDITURES						
SALARIES & WAGES						
31-0000-1-701000	SALARIES ADMINISTRATION	102,480	117,280	120,830	122,650	103,690
	SALARIES & WAGES	102,480	117,280	120,830	122,650	103,690
EMPLOYEE BENEFITS						
31-0000-2-720000	INSURANCE	90	80	100	100	100
31-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	8,700	12,240	13,890	13,990	12,310
31-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	7,670	8,930	9,240	9,270	7,910
	EMPLOYEE BENEFITS	16,460	21,250	23,230	23,360	20,320
CONTRACTUAL						
31-0000-3-728000	CONSULTING SERVICES	17,720	14,900	49,500	19,500	55,500
	CONTRACTUAL	17,720	14,900	49,500	19,500	55,500
UTILITIES						
31-0000-4-711000	WIRELESS SERVICE	3,730	5,850	7,200	1,000	2,500
31-0000-4-719000	INTERNET ACCESS	16,400	15,200	16,710	17,050	19,880
	UTILITIES	20,130	21,050	23,910	18,050	22,380
COMMODITIES						
31-0000-5-706000	COMPUTER SUPPLIES	11,320	5,790	10,000	8,000	10,000
31-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	600	910	5,000	950	5,000
31-0000-5-729000	SOFTWARE, LICENSING, UPDATES	76,010	77,330	80,570	61,340	80,110
31-0000-5-730000	WEB PAGE SERVICES	6,350	7,800	10,000	10,000	12,000
31-0000-5-799000	MISCELLANEOUS	360	200	1,000	300	1,000
	COMMODITIES	94,640	92,030	106,570	80,590	108,110
CAPITAL						
31-0000-6-760000	DEPRECIATION	24,500	41,330			
31-0000-6-770000	PHONE SYSTEM LEASE PAYMENT	1,610	5,660	33,310	33,310	33,310
31-0000-6-790000	CAPITAL OUTLAY	46,760	61,570	79,500	53,790	84,610
	CAPITAL	72,870	108,560	112,810	87,100	117,920
REPAIRS & MAINTENANCE						
31-0000-7-714000	MAINT MOTOR VEHICLE FEES	2,840	1,000	1,000	1,000	1,000
31-0000-7-715000	HARDWARE MAINTENANCE	1,570	3,920	5,000		5,000
	REPAIRS & MAINTENANCE	4,410	4,920	6,000	1,000	6,000
TOTAL EXPENDITURES		328,710	379,990	442,850	352,250	433,920
NET OF REVENUES/EXPENDITURES - FUND 31		92,470	129,190	32,950	146,130	61,540
BEGINNING FUND BALANCE		(127,810)	(35,330)	93,860	93,860	239,990
ENDING FUND BALANCE		(35,340)	93,860	126,810	239,990	301,530



## *Debt Service Funds*

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The following funds are currently established:

**General Bond and Interest Fund**

**Sales Tax Bond Fund**

## **GENERAL BOND & INTEREST FUND**

The General Bond and Interest Fund was established to meet reporting requirements and to accumulate funds to ensure the repayment of bonds. The bonds represented in this Fund are general Obligation Bonds (G.O. Bonds) which pledge as repayment the full faith and credit of the Village of Libertyville.

The one outstanding G.O. Bond is a \$1,710,000, December 15, 2008 General Obligation Limited Tax Bond used to refund the \$1,800,000, July 15, 2000 General Obligation Bond used to pay the cost of expanding the Adler Pool facility. This bond matures in 2019.

Based upon 2011 equalized assessed valuation of \$1,182,827,397 the Village has a statutory debt limit of \$102,018,862 (8.625% of E.A.V.).

**Account Detail**

<b>795</b>	<b>Principal Payment</b>		<b>796</b>	<b>Interest Payment</b>	
	Series 2008 (Dec 15)	\$160,000		Series 2008(June 15, Dec 15)	\$52,730

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 08 - GENERAL BOND & INTEREST						
ESTIMATED REVENUES						
08-0000-0-601000	PROPERTY TAXES	213,520	189,110	211,600	219,810	214,840
08-0000-0-690000	INTEREST REVENUE		80		150	100
		<u>213,520</u>	<u>189,190</u>	<u>211,600</u>	<u>219,960</u>	<u>214,940</u>
TOTAL ESTIMATED REVENUES		213,520	189,190	211,600	219,960	214,940
EXPENDITURES						
08-0000-0-795000	PRINCIPAL PAYMENTS	145,000	125,000	155,000	155,000	160,000
08-0000-0-796000	INTEREST PAYMENTS	63,650	60,030	56,600	56,600	52,730
08-0000-0-797000	PAYING AGENT FEES	1,030	730	1,000	750	1,000
		<u>209,680</u>	<u>185,760</u>	<u>212,600</u>	<u>212,350</u>	<u>213,730</u>
TOTAL EXPENDITURES		209,680	185,760	212,600	212,350	213,730
NET OF REVENUES/EXPENDITURES - FUND 08		3,840	3,430	(1,000)	7,610	1,210
BEGINNING FUND BALANCE		<u>432,400</u>	<u>436,240</u>	<u>439,660</u>	<u>439,660</u>	<u>447,270</u>
ENDING FUND BALANCE		436,240	439,670	438,660	447,270	448,480

## **SALES TAX BOND FUND**

The Sales Tax Bond Fund was created in 1989 to provide debt service for a \$4.75 million Alternate Revenue Bond issue. This bond issue was used for constructing two (2) new fire stations and expanding the Public Works maintenance facility. The Village has pledged a portion of its Sales Tax revenue for funding debt service. In 1993, the callable portion of this bond issue was refunded, and was refunded again in 2001. This bond matured in the 2008-09 fiscal year.

In 1997, the Village issued \$1.0 million to purchase property and buildings to house the recreation Division offices. This bond was refunded in 2010 with a \$470,000 bond issue. This bond will mature on December 15, 2017. Debt Service will be funded with pledged sales tax and park impact fees.

### **Account Detail**

<b>795</b>	<b>Principal Payments</b>		<b>796</b>	<b>Interest Payments</b>	
	Series 2010 (Dec 15)	\$65,000		Series 2010 (June 15 and Dec 15)	\$9,190

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 15 - SALES TAX BOND FUND						
ESTIMATED REVENUES						
15-0000-0-696000	TRANSFER PARK IMPR FUND	78,110	81,310	76,920	76,920	74,190
15-0000-0-697000	BOND ISSUANCE PREMIUM		7,260			
15-0000-0-698000	BOND PROCEEDS - SERIES 2003B		470,000			
		78,110	558,570	76,920	76,920	74,190
TOTAL ESTIMATED REVENUES		78,110	558,570	76,920	76,920	74,190
EXPENDITURES						
15-0000-0-728000	BOND ISSUANCE COST		29,720			
15-0000-0-794000	TRANSFER GENERAL FUND	250,000				
15-0000-0-795000	PRINCIPAL PAYMENTS	50,000	55,000	65,000	65,000	65,000
15-0000-0-796000	INTEREST PAYMENTS	28,110	14,190	11,920	11,920	9,190
15-0000-0-797000	PAYING AGENT FEES	600	300	600	600	600
15-0000-0-798000	PMT TO BOND ESCROW AGENT		455,000			
		328,710	554,210	77,520	77,520	74,790
TOTAL EXPENDITURES		328,710	554,210	77,520	77,520	74,790
NET OF REVENUES/EXPENDITURES - FUND 15		(250,600)	4,360	(600)	(600)	(600)
BEGINNING FUND BALANCE		350,740	100,140	104,510	104,510	103,910
ENDING FUND BALANCE		100,140	104,500	103,910	103,910	103,310



## *Pension Trust Funds*

The Village's Pension Funds are accounted for and reported as fiduciary funds since preservation of capital is critical. Fiduciary funds are used to account for assets held by the Village in trustee capacity. The following funds are currently established:

### **Police Pension Fund**

### **Firefighters' Pension Fund**

## **POLICE PENSION**

As provided for by Illinois Consolidated Statutes, 40 ILCS 5/3 – 101, a pension fund has been established for the sole benefit of sworn police officers. This fund is directed by a duly appointed Board of Trustees. Annually an independent actuary calculates the actuarial soundness of the pension fund and recommends the Village to provide funding to amortize the unfunded accrued liability of the pension fund. The pension fund provides benefits on the basis of age and years of service to qualified pensioners and dependents.



GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 55 - POLICE PENSION FUND						
ESTIMATED REVENUES						
55-0000-0-608000	VILLAGE CONTRIBUTION - PENSION	978,830	1,223,140	1,225,000	1,222,060	1,226,200
55-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000
55-0000-0-650000	DIVIDENDS	107,030	109,660		85,000	
55-0000-0-683000	CONTRIBUTIONS - PAYROLL	328,080	322,490	330,000	340,000	345,000
55-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	2,856,320	1,736,410		(683,800)	
55-0000-0-689000	GAIN ON SALE OF INVESTMENTS	(22,450)	(22,660)		190,200	
55-0000-0-690000	INTEREST REVENUE	345,530	490,640	413,000	468,000	490,000
55-0000-0-699000	MISCELLANEOUS	1,730	570			
		4,605,070	3,870,250	1,978,000	1,631,460	2,071,200
TOTAL ESTIMATED REVENUES		4,605,070	3,870,250	1,978,000	1,631,460	2,071,200
EXPENDITURES						
55-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,250	1,520	3,000	2,000	3,000
55-0000-0-730000	PENSIONS - OFFICERS	1,147,740	1,227,890	1,252,800	1,327,090	1,415,100
55-0000-0-731000	PENSIONS - SURVIVING SPOUSE	234,390	265,290	265,300	256,200	242,860
55-0000-0-732000	MEDICAL EXPENSES		1,500	5,000	1,800	2,000
55-0000-0-746000	INVESTMENT ADVISOR	36,500	29,360	39,000	43,000	44,000
55-0000-0-747000	FILING FEES	3,740	3,260	3,600	3,880	4,000
55-0000-0-748000	BANK CHARGES	15,850	17,480	17,000	16,700	17,000
55-0000-0-749000	AUDIT FEES	3,000	3,520	3,000	3,520	3,520
55-0000-0-750000	PENSION REFUNDS	2,840				
55-0000-0-776000	LEGAL EXPENSES	17,180	3,350	3,000	2,000	3,000
55-0000-0-799000	MISCELLANEOUS	4,460	3,320	3,800	3,860	4,000
		1,468,950	1,556,490	1,595,500	1,660,050	1,738,480
TOTAL EXPENDITURES		1,468,950	1,556,490	1,595,500	1,660,050	1,738,480
NET OF REVENUES/EXPENDITURES - FUND 55		3,136,120	2,313,760	382,500	(28,590)	332,720
BEGINNING FUND BALANCE		16,286,000	19,422,120	21,735,880	21,735,880	21,707,290
ENDING FUND BALANCE		19,422,120	21,735,880	22,118,380	21,707,290	22,040,010

## **FIRE PENSION**

As provided for by Illinois Consolidated Statutes, 40 ILCS 5/4 – 101, a pension fund has been established for the sole benefit of sworn firefighters and firefighter/paramedics. This fund is directed by a duly appointed Board of Trustees. Annually an independent actuary calculates the actuarial soundness of the pension fund and recommends the Village to provide funding to amortize the unfunded accrued liability of the pension fund. The pension fund provides benefits to qualified pensioners and dependents on the basis of age and years of service.

GL NUMBER	DESCRIPTION	2009-2010 ACTUALS	2010-2011 ACTUALS	2011-2012 ADOPTED BUDGET	2011-2012 PROJECTED YEAR END	2012-2013 APPROVED BUDGET
Fund 56 - FIREFIGHTERS PENSION FUND						
ESTIMATED REVENUES						
56-0000-0-608000	VILLAGE CONTRIBUTION - PENSION	702,660	970,820	971,800	980,840	981,000
56-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000
56-0000-0-650000	DIVIDENDS	81,050				
56-0000-0-683000	CONTRIBUTIONS - PAYROLL	248,640	270,440	275,000	304,000	307,000
56-0000-0-684000	CONTRIBUTIONS-EMPLOYEE BUY BK		5,680			
56-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	2,225,680	(102,960)		23,290	
56-0000-0-689000	GAIN ON SALE OF INVESTMENTS	(23,600)				
56-0000-0-690000	INTEREST REVENUE	245,750	302,250	318,000	270,000	300,000
56-0000-0-699000	MISCELLANEOUS REVENUES	1,410				
		3,491,590	1,456,230	1,574,800	1,588,130	1,598,000
TOTAL ESTIMATED REVENUES		3,491,590	1,456,230	1,574,800	1,588,130	1,598,000
EXPENDITURES						
56-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	710	790	700	700	700
56-0000-0-730000	PENSIONS - OFFICERS	773,570	786,640	799,700	889,900	916,600
56-0000-0-731000	PENSIONS - SURVIVING SPOUSE	160,920	177,850	177,850	177,850	177,850
56-0000-0-732000	MEDICAL EXPENSES		8,340	2,500	1,500	2,000
56-0000-0-746000	INVESTMENT ADVISOR	23,060	33,430	32,000	36,000	36,000
56-0000-0-747000	FILING FEES	3,260	2,780	3,000	3,290	3,300
56-0000-0-748000	BANK CHARGES	1,500	1,500	1,500	1,500	1,500
56-0000-0-749000	AUDIT FEES	3,000	13,250	15,500	24,850	25,150
56-0000-0-750000	PENSION REFUNDS				19,820	
56-0000-0-776000	LEGAL FEES	1,250	9,850	5,000	2,000	5,000
56-0000-0-789000	LOSS ON SALE OF INVESTMENT		(1,394,530)		914,710	
56-0000-0-799000	MISCELLANEOUS	500	200	200		200
		967,770	(359,900)	1,037,950	2,072,120	1,168,300
TOTAL EXPENDITURES		967,770	(359,900)	1,037,950	2,072,120	1,168,300
NET OF REVENUES/EXPENDITURES - FUND 56		2,523,820	1,816,130	536,850	(483,990)	429,700
BEGINNING FUND BALANCE		13,904,320	16,428,150	18,342,630	18,342,630	17,858,640
ENDING FUND BALANCE		16,428,140	18,244,280	18,879,480	17,858,640	18,288,340



## APPENDIX I

### VILLAGE OF LIBERTYVILLE GLOSSARY OF TERMS

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in the understanding of some of these terms.

**Abatement:** A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies special assessments and service charges.

**Agency Fund:** A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

**Appropriation:** A legal authorization granted by the Village Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

**Assessed Valuation:** A value that is established for real or personal property and used as a basis for levying property taxes. (Note: Property values are established by the Township Assessor.)

**Assets:** Property owned by a government.

**Audit:** An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

**Balance Sheet:** That portion of the Village's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**Basis of Accounting:** A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

**Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for the financing of capital improvements.

**Budget:** A plan of Village financial operations which includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

**Budget Message:** The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Administrator.

**Cash Management:** The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

**Certificate of Deposit:** A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

**Charges for Service:** User charges for services provided by the Village to those specifically benefiting from those services.

**Debt:** A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.

**Deficit:** The excess of expenditures or expenses over revenues or income during a single accounting period.

**Department:** A major administrative division of the Village which indicates overall management responsibility for an operation.

**Depreciation:** The allocation of the cost of a fixed asset over the assets useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

**Distinguished Budget Award Program:** Award program that recognizes exemplary budget documentation run by Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

**Enterprise Fund:** A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

**Expenses:** Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

**Fiscal Policy:** The Village's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year:** A 12 month period to which the Village's annual operating budget applies and at the end to which the Village determines its financial position and the results of its operation. The Village has specified May 1 to April 30 as its fiscal year.

**Fixed Assets:** Assets of a long term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

**Fund:** An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance:** The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

**Generally Accepted Accounting Principals (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**General Obligation Bonds:** Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

**Governmental Fund Types:** Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in this fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Income:** A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

**IRMA (Intergovernmental Risk Management Agency):** An organization of 50 municipalities in the six county collar area around Chicago which joined together to pool insurance risk, cost, and coverage. IRMA, through its risk-sharing provisions, provides the Village with coverage for liability, property damage, automobile, and worker's compensation insurance.

**Intergovernmental Revenue:** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Levy:** (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the Village.

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

**Modified Accrual Basis:** The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available" to financial expenditures of the current period: "Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**Net Income:** Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

**Property Tax:** Property taxes are levied on real property according to the property's valuation and the tax rate.

**Proprietary Fund Types:** The classification used to account for a Village's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**Retained Earnings:** An equity account reflecting the accumulated earnings of the Village's Proprietary Funds.

**Revenue:** Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Tax Increment District:** A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year is used to finance the costs of the improvements which generate the increased assessed valuation.

**Tax Levy:** The total amount to be raised by general property taxes for operating and debt service purposes.

**Tax Rate:** The amount of tax levied for each \$100 of assessed valuation.

**Trust Funds:** Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

**VILLAGE OF LIBERTYVILLE  
ACRONYMS**

**CAD:** Computer Aided Dispatch

**CBD:** Central Business District

**CIF:** Capital Improvement Fund

**EAV:** Equalized Assessed Valuation

**EMA:** Emergency Management Agency

**FLSA:** Fair Labor Standards Act

**GFOA:** Government Finance Officers Association

**GLMV:** Green Oaks, Libertyville, Mundelein, Vernon Hills

**HVAC:** Heating, Ventilation Air Conditioning

**IMF:** Infrastructure Maintenance Fee

**IMRF:** Illinois Municipal Retirement Fund

**IRMA:** Intergovernmental Risk Management Agency

**MDC:** Mobile Data Computer

**MFT:** Motor Fuel Tax

**NIPC:** Northeast Illinois, Planning Commission

**NWMC:** North West Municipal Conference

**NWWS:** North West Water Sewer

**TERF:** Technology Equipment and Replacement Fund

**TIF:** Tax Increment Financing

**WSC:** Water Sewer Capital Improvement

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 12-O- 22

AN ORDINANCE ADOPTING THE BUDGET OF  
THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS  
FOR ALL CORPORATE PURPOSES, IN LIEU OF AN ANNUAL APPROPRIATION  
ORDINANCE, FOR THE FISCAL YEAR COMMENCING ON THE  
FIRST DAY OF MAY 2012 AND ENDING ON THE THIRTIETH DAY OF APRIL 2013

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Adopted by the  
President and Board of Trustees  
of  
the Village of Libertyville  
this 24<sup>th</sup> day of April, 2012

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Published in pamphlet form by  
direction and authority of the  
Village of Libertyville  
Lake County, Illinois  
this 25<sup>th</sup> day of April, 2012

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 12-O- 22

AN ORDINANCE ADOPTING THE BUDGET OF  
THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS  
FOR ALL CORPORATE PURPOSES, IN LIEU OF AN ANNUAL APPROPRIATION  
ORDINANCE, FOR THE FISCAL YEAR COMMENCING ON THE  
FIRST DAY OF MAY 2012 AND ENDING ON THE THIRTIETH DAY OF APRIL 2013

WHEREAS, a tentative annual budget for the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year ending April 30, 2013, upon which this budget ordinance is based, was heretofore duly prepared and made conveniently available for at least ten days prior to the adoption of this ordinance, all in accordance with the Budget Officer System adopted by Libertyville Ordinance No. 91-0-67; and

WHEREAS, the Board of Trustees of the Village of Libertyville, pursuant to notice duly published on March 29, 2012 in the *Libertyville Review*, a newspaper published and having a general circulation within the Village of Libertyville, held a public hearing on April 10, 2012 at the Village Hall, 118 West Cook Avenue, Libertyville, Illinois for the purpose of hearing and considering testimony regarding the tentative annual budget in accordance with Section 8-2-9.9 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.9 (formerly Ill. Rev. Stat. ch. 24, § 8-2-9.9); and

WHEREAS, all required or necessary revisions, alterations, increases or decreases in said tentative annual budget have since been made;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS AS FOLLOWS:

SECTION ONE: The foregoing recitals are incorporated herein and by this reference made a part hereof as findings of the President and Board of Trustees of the

Village of Libertyville as if fully set forth.

SECTION TWO: The Budget for all corporate purposes of the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year commencing on the first day of May 2012 and ending on the thirtieth day of April 2013, as presented to the President and Board of Trustees of the Village of Libertyville on April 24, 2012 is incorporated herein by this reference and made a part hereof and is hereby adopted.

SECTION THREE: Pursuant to Section 8-2-9.4 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.4 (formerly Ill. Rev. Stat. ch. 24, § 8-2-9.4), this ordinance shall be and hereby is adopted in lieu of the adoption of an annual appropriation ordinance, and the following amounts set forth the total amount of the appropriations budgeted for in the Budget adopted hereby for the various corporate purposes of the Village of Libertyville, County of Lake, State of Illinois:

For Corporate Fund:		
Administration	\$1,159,760	
Engineering	233,450	
Community Development	1,340,370	
Police	7,593,270	
Emergency Management Agency	10,300	
Swimming Pool Operations	332,590	
Golf Course	135,300	
Senior Programs	51,790	
Public Buildings	81,850	
Legislative Boards	90,230	
CBD Parking	25,090	
Legal	364,000	
Community Organizations	188,000	
Total Corporate Fund		\$11,606,000
For Fire Protection:		
Ambulance	\$4,246,710	
Fire Protection	2,286,690	
Total Fire Protection		\$6,533,400
For Highways & Bridges		
Maintenance	\$1,477,240	
Snow Removal & Ice Control	277,440	
Refuse & Recycling	158,360	
Total Highways & Bridges		\$1,913,040

For Public Parks		\$1,376,790
For Recreation System		\$1,248,160
For Motor Fuel Tax Fund		\$75,100
For Commuter Parking Fund		\$314,430
For Impact Fee Fund		\$0
For Tax Increment Financing Fund		\$2,204,000
For Emergency Telephone System Fund		\$303,230
For Fire Fund		\$19,000
For Foreign Fire Insurance		\$75,000
For Combined Water & Sewer System		\$8,285,890
For Libertyville Sports Complex		\$2,893,520
For Special Service Area		
Timber Creek	\$22,720	
Concord at Interlaken	<u>24,020</u>	
Total Special Service Area		\$46,740
For Hotel/Motel Tax Fund		\$211,100
For Bonded Indebtedness:		
General Obligation Bond Fund	\$213,730	
Sales Tax Bond Fund	<u>74,790</u>	
Total Bonded Indebtedness		\$288,520
For Capital Improvements:		
Capital Improvement Fund	\$975,800	
Park Improvement Fund	186,860	
Public Buildings Improvement Fund	<u>177,080</u>	
Total Capital Improvements		\$1,339,740
For Internal Service Funds:		
Fleet Services & Replacement	\$1,406,050	
Technology & Equipment	<u>433,920</u>	
Total Internal Service Funds		\$1,839,970
For Police Pension Fund		\$1,738,480
For Firefighter Pension Fund		1,168,300
TOTAL 2012-2013 Municipal Budget		\$43,480,410

SECTION FOUR: The Village Clerk shall be, and hereby is, authorized and directed to file a certified copy of this ordinance, together with a full and complete copy of the Budget hereby adopted and the Chief Fiscal Officer's certified estimate of revenues by source, with the County Clerk of Lake County within 30 days following the adoption of this ordinance. This ordinance shall be in full force and effect upon passage and approval and publication in pamphlet form as required by law.

PASSED this 24<sup>th</sup> day of April, 2012

AYES: Johnson, Cullum, Justice, Moras, Moran, Gaines

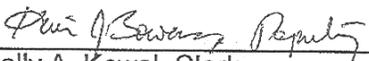
NAYS: None

ABSENT: None

APPROVED this 25<sup>th</sup> day of April, 2012.

  
\_\_\_\_\_  
Terry L. Wepler, Village President

ATTEST:

  
\_\_\_\_\_  
Sally A. Kowal, Clerk